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BULLETIN

canadian association of university teachers

association canadienne des professeurs d'université

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THIS ISSUE OF THE CAUT BULLETIN CONTAINS THE CAUT INCOME TAX GUIDE FOR 1973
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Canadianization and the University

The Canadian Association of University Teachers directed itself to the subject of Canadianization and the University in 1969, when the CAUT Executive and the Finance Committee of the CAUT approved a resolution which embraced the major aspects of the subject.

The CAUT took the position that the basic criterion to be used in hiring a professor should be that professor's competence. In the same document, the CAUT has made it quite clear that it is "opposed to any system of quotas or formal regulations which would require that some fixed proportion of faculty or of new appointees be Canadian citizens, or which would reduce or restrict the status or rights of non-Canadian faculty members."

The CAUT has also rejected the idea of government legislation or influence which would "enforce or encourage rules concerning appointments or methods of appointments within universities." And finally, the CAUT Guidelines on Canadianization urged that university administrators advertise through all available media, or otherwise make known to "Canadian students and faculty the openings available at Canadian universities."

The CAUT position on the subject of Canadianization has remained unchanged since 1969. However, critics have atacked both individual universities and the CAUT for not going far enough in ensuring that greater percentage of Canadians have the opportunity to teach on Canadian campuses. An early round of this dispute can be found in Robin Mathews' and James Steele's book, *The Struggles for Canadian Universities,* published in 1969.

The governments of Alberta and Ontario have established provincial bodies or commissions charged with investigating Canadian content in the ranks of university faculty.

The first was the Moir Commission in Alberta. The Commission found that there was strong evidence to substantiate charges that an 'old-boy network' existed in the universities in which "non-Canadians fill vacancies in their departments by hiring from their alma maters."

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Cartoon by Jaffe
courtesy of The Last Post

Canadianisation et l'université

En 1969, l'Association canadienne des professeurs d'université a pris position sur la question de la canadianisation des universités, le Comité exécutif et le Comité des finances de l'ACPU ayant approuvé une résolution qui englobait les principaux aspects de la question.

L'ACPU affirmait que le premier critère de sélection, lorsqu'il s'agit d'engager un professeur, devrait être la compétence. Dans le même document, elle marquait clairement son opposition à "tout régime de contingentement et à tout réglementation qui exigeait qu'une proportion déterminée des membres du corps professoral ou des nouveaux professeurs soient des citoyens canadiens, ou qui réduirait ou restreindrait le statut ou les droits des professeurs non canadiens."

L'ACPU s'opposait aussi au principe d'une intervention législative ou d'une influence gouvernementale qui aurait pour effet "d'imposer ou d'encourager une réglementation concernant les nominations et les méthodes de nomination au sein des universités". Enfin, l'énoncé de principes touchant la canadianisation exhortait les administrateurs des universités à annoncer dans tous les media, ou à faire connaître par d'autres moyens aux étudiants et professeurs canadiens, les postes vacants dans les universités canadiennes.

Le point de vue de l'ACPU sur la canadianisation n'a pas changé depuis 1969. Cependant, des critiques ont reproché à certaines universités et à l'ACPU de n'être pas allés assez loin pour faire en sorte qu'une plus forte proportion de Canadiens aient l'occasion d'enseigner dans des universités canadiennes. Cette querelle fut déclenchée notamment par le livre de Robin Mathews et James Steele, *The Struggle for Canadian Universities*, publié en 1969.

Les gouvernements de l'Alberta et de l'Ontario ont établi des commissions provinciales ayant pour mission d'enquêter sur la proportion de Canadiens parmi le corps professoral des universités.

La Commission Moir, en Alberta, a été la première. Elle a trouvé de nombreuses preuves qu'il existait bel et bien dans les universités un réseau de "vieux copains" qui permettrait aux non-Canadiens de combler les postes vacants dans leurs départements en recrutant des anciens de leur alma mater.

Le Rapport Moir s'opposait à la limitation du nombre de professeurs non-Canadiens dans les universités, et voyait d'un mauvais oeil l'établissement de comités de surveillance pour exercer un contrôle sur les nominations. Il repoussait en outre l'idée de réserver la permanence aux citoyens canadiens. Soulignant que la compétence doit rester le principal critère des universités en matière de recrutement et de nomination, il affirmait néanmoins qu'à compétence égale, les candidats canadiens devraient avoir la préférence. Par ailleurs, il s'opposait avec la plus grande insistance à l'intervention gouvernementale dans les affaires des universités.

La Commission d'enquête sur le nationalisme culturel et économique en Ontario, dont les recommandations ont paru récemment, ne va pas jusqu'à proposer carrément le contingentement des postes de professeur attribuables à des étrangers dans les universités de la province, mais elle fait suffisamment de menaces pour mériter que les universités et les professeurs d'université fassent au moins l'effort d'étudier sérieusement ses recommendations et les résultats qui en découleraient.

Ce que la Commission propose, c'est que les universités engagent plus de Canadiens et de candidats de formation canadienne. Mais si la proportion de Canadiens ne s'améliore pas sensiblement au cours des trois prochaines années, elle propose d'exiger une proportion de 80 p. 100 de Canadiens, sur la base de l'effectif moyen au cours d'une période de sept années. Elle propose aussi que 70 p. 100 des nouveaux professeurs soient recrutés parmi ceux qui ont fait leurs études universitaires supérieures dans une université canadienne.

En mars 1973, le Bureau de l'ACPU a décidé de revoir l'énoncé de principes touchant la canadianisation et l'université, et a autorisé un comité composé des professeurs Charles Bigelow (ancien président de l'ACPU), Evelyn Moore (président de l'ACPU) et Donald Savage (secrétaire général de l'ACPU) à préparer la documentation nécessaire pour que le Bureau puisse élaborer une nouvelle politique en cette matière. Le Comité se propose de présenter au Bureau les divers choix possibles et d'en donner le pour et le contre. Le Bureau adressera ensuite ses recommandations au

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Mediocrity Escapes North

GEORGE WOODCOCK

Aux yeux du professeur Woodcock, la vague de professeurs américains qui a déferlé sur les universités canadiennes ces dix dernières années est composée de ceux qui ne convenaient pas aux universités américaines. Cette situation a engendré à son avis, "une baisse de qualité dans les standards et a freiné le développement des connaissances nécessaires aux besoins spécifiques du Canada". Le professeur Woodcock ne désire pas qu'on exige, par une loi, la citoyenneté canadienne dans la nomination des professeurs: "La communauté universitaire doit être en mesure de se gouverner par elle-même."

. . . There is no doubt at all that in the past we had too many unCanadian and particularly American teachers in our universities, and I doubt whether the balance has yet been adjusted satisfactorily. I am no nationalist, and if I thought that the interests of Canadian education were served by the presence of a large number of foreign teachers, I would have no objection in principle. However I think that — considered on a purely practical level — those interests have not been served by the foreign teachers we have had.

First, the point which has now been made very often that Americans teachers in social science courses in Canada teach from American texts and with little knowledge of Canadian conditions in their particular fields, is lamentably true; however, I know Canadian teachers who also use American texts and show little interest in the local application of their disciplines.

More important, it has always seemed to me, is that over the past twenty years (though perhaps to a diminishing degree in the last year or so) we have been subjected to a flood of American teachers who have come to Canada because they are not good enough for American universities. Some have been unable to get work in the United States of any kind; others have calculated — and experience has justified them — that they would get promotion more easily in Canadian universities than in American institutions of comparable standing. The result has been a *qualitative* lowering of standards in addition to limitations in the extent of knowledge in relation to Canadian needs.

The latter fact makes me doubt the value of any system based on Canadian citizenship or on intent to take up Canadian citizenship, since the incompetents who have given up the hope of making a good career for themselves in the United States are precisely the people who will accept Canadian citizenship out of sheer calculation. In other words, by insisting on Canadian citizenship we would merely be saddling ourselves all the more securely with the teachers we do not really want. In such circumstances one might very well find that an indifferent former American who accepted citizenship to be sure of a job might be preferred to an excellent American — or Englishman — who for good private reasons chose to delay commiting himself.

I agree with the guidelines in their insistence that competence has to be the primary criterion, but I think it would be completely legitimate to make some provision for Canadians to be preferred where there was an equality of competence. In other words, if there is a Canadian who fits a post as well as other unCanadian competitors, he should receive it.

Here I think there is much to be said for the suggestion you have marked (c) in your letter. I have encountered several disturbingly well authenticated instances in which American heads of departments, particularly in the social sciences, have habitually appointed American applicants to vacancies in their departments, presumably in spite of the fact that Canadians were available, and obviously this kind of practice, where it exists, must be brought to an end, either by the dismissal of the heads of departments in question, or by creating some body that will make sure — preferably before appointments are made — that Canadians will be selected wherever they are as competent than other applicants. In the social sciences, in English and French, where Canadian content is needed in courses, one would assume that fairly long-term Canadian residents should be appointed.

There are, however, two types of situation which should be carefully avoided. The first is that in which a brilliant and original scholar in any field might be excluded because he is initially not a Canadian, or expelled because he fails to become one. The other is that in which a scholar comes as a refugee and for very understandable reasons wishes to keep the citizenship of his original country — in so far as that is allowed him — in the hope of one day returning. To force such a man into the situation of accepting Canadian citizenship would be particularly repellent.

Only slightly less repellent, in that it would be a form of coercion, would be imposing citizenship as a condition of tenure. If a test is to be made at all, it should be made before a teacher joins the faculty of a university, and then, I reiterate, I believe it should be a test of competence — including competence to teach courses with Canadian content where necessary — modified by a rule that where a Canadian is available who will fill the post adequately a non-Canadian should not be appointed. However, I would be strongly opposed to this becoming a matter of legislation. The academic community should be self-regulating, and decisions under such a policy as I have outlined should be reached within the university in question, with a faculty review board to hear objections to all appointments, whether of Canadians or non-Canadians.

Professor Woodcock teaches Canadian Literature at the University of British Columbia.

Beat the Old Boy Network

J. L. GRANATSTEIN

The problem is not Canadianization, but Americanization. It is as difficult of solution as the foreign investment question where the futility of trying to "buy back Canada" is becoming increasingly apparent. What we have to do, therefore is to hold tenaciously to what we have, and in the longer run redress the balance.

Clearly quotas on existing departments or on new appointments cannot do the trick. They would divide the academic community terrifically and not just into Canadian and American groupings. They would be virtually impossible to set, for each university, each discipline would require its own. I accept the goal of 85% Canadian faculty, but I recognize that this will likely take the rest of this century to accomplish.

Canadian Administrators

But some way has to be found to beat the old boy system that keeps the Americans coming to Canada. I have seen this at work in my own department and I have heard horror stories about it at, say, the sociology department at the University of Western Ontario. This requires, as a minimum, that administrators from vice-chairmen to deans to presidents have to be Canadian and ideally Canadian-trained. Their contacts have to be in this country not in another; they have to have lived in Canada for at least the last several years; and they have to be concerned — and to have demonstrated this concern, for the improvement of Canadian studies and the Canadian presence in the university.

To beat the old boy network, too, some way has to be found to insure that Canadians are given preference in hiring. The cliche used to be that the best man should always be the chosen one, and usually he was from Harvard or Yale or Podunk, from whereever his insider friend originated. This is not good enough anymore and it never was. Given the shortage of jobs in which to place Canadian graduate

Professor Granatstein teaches History at York University

Selon le professeur Granatstein, l'imposition de quotas parmi les professeurs actuels ou les nouveaux engagés ne résoudra pas le problème car "il n'est pas canadien mais américain". Un tel moyen ne ferait que diviser la communauté universitaire canadienne. Il ajoute que le problème qui se pose à l'heure actuelle a son origine dans le "bon vieux système": depuis longtemps, les universités engagent des étrangers. Pour abolir cette pratique, il suggère que les administrateurs universitaires, du doyen au recteur, soient tous des Canadiens et, au mieux, qu'ils aient reçu leur formation au Canada.

students, given national needs, we now have to say that the simple fact of Canadian citizenship and, in particular, Canadian training is deserving of preferential treatment in hiring. No one wants to hire duds, but in my view Canadian citizenship and training entitles a candidate to preference. This doesn't mean that our universities will be second-rate. Years of open-door appointments have not made them first-rate, and I fail to see why hiring our own will make matters worse. If our experience with hiring Americans had been uniformly good, one could argue this. But in my university there are as many good American professors as bad, as many good Canadians as bad. The problem in the past has probably been sloppy hiring regardless of citizenship.

How to enforce a Canadian preference? It seems to me that university appointment review committees would be sure to create innumerable fights with each appointment a potential battleground where nationalists joust with imperialists. What we need is more time to go on with our work, not another series of committees. But without some check, I suspect, the old boy net would continue to control appointments.

American Model

Perhaps the solution is to follow the procedure used in the United States. There, as I understand it, universities hiring non-nationals are required to certify that no qualified American citizen is available for the post. This certification is made to the federal government, and I assume that penalties can be imposed for false statements. Such a system could work here, given the present climate, and might be less difficult administratively than university review committees. Perhaps a listing of all such appointments could be published regularly, and if there are abuses complaints could be made through political channels and the university forced to justify itself in the courts. That kind of constraint on hiring might be the most effective way of ensuring that preference is given to our nationals.

I know that to suggest an American-style system will seem unfair, particularly to the American academics teaching here, all of whom now seem to be refugees from Viet Nam, Watergate and the like. I would listen more to this complaint if I had seen a few more American colleagues who followed Canadian affairs with a tenth the avidity they watch the U.S. scene. The system may work and that is enough.

The task now is to hire Canadians, not to fire those non-Canadians now teaching here. We don't want a witch hunt and, while I personally feel that anyone who lives in Canada for five years should be a citizen, we don't want unduly to pressure people in this direction. On the other hand, I think that a man's participation in the life of his community is a legitimate area of inquiry for tenure decisions. To award a permanent job (or at least one as permanent as any university job can be, *pace* the CAUT dismissals procedure) to a man who looks on his country of residence as a way-station back to the U.S., seems somewhat ridiculous. Commitment to the university and to the society in which it operates, and by this I mean Canadian society, seems to me to be important enough to be considered seriously by every tenure committee.

I do not want to say that only Canadians should be given tenure. I do think that faculty who are not committed enough to Canada after five years here to become citizens should be carefully examined before tenure is awarded them.

Chauvinism Will Not Transform Canadian Society

P. C. W. GUTKIND

My interests lie far more in the intellectual outlook and ideological perspectives of my fellow academics than in their nationality. The myopic views of chauvinism have no place in universities. To put it bluntly, I would prefer a professionally competent "radical" Canadian to an allegedly professionally competent but right-wing Peruvian — be he a mathematician or a political scientist.

It is not a contradiction for me to say that, nevertheless, I completely share the view that strong American (in particular, but not exclusively so) influences must be terminated. I do *not* single out American teachers as *individuals,* but as part of an overall problem which Canada suffers: the Americanization of Canada — aided along, I might add, by a good many loyal Canadians.

Canadianization a False Issue

Because my perspective is more ideological than nationalistic, to me the issue of Canadianization of our universities is a false one. This Canadianization remains empty as a worthy goal as are the ends of economic nationalism, for the ends are the same in both cases: power is transferred from one group of exploiters to another. Canadianized universities which serve the ends of training an exploitative and self-perpetuating establishment are as far removed from the width, the

breadth and the roots of Canadian life as the vocal Canadian eminences of letters, science or engineering. Thus, unless we dedicatedly examine the structure and purpose of our society, Canadianization alone can lead straight into a form of chauvinism which will bring all intellectual life to an end. We ought to remember that the "gentlemen who brought us the Vietnam War" all came from first class *American* universities — as did most of the present "Watergate" gangsters.

I have yet to see a single statement about Canadianization which deals with the really critical issues. We have been showered with statistics, a wringing of hands and some vague suggestions that cultural imperialism is not nice. Of course it is not nice, but neither is the internal imperialism of Canadian teachers, and their generally right-wing postures. Unless we expose and clarify a great many other issues which are far more critical I reserve the right to question the motives of those of my fellows wishing to Canadianize — unless they give us far better reasons. We ought to be as troubled by the thrust toward Canadianization as we are concerned about American and British influence, which in 1971-72 constituted 25.1% of University staff.

The issue is simple. In the social sciences, do we prefer Canadians to teach and do research using absolutely stagnant approaches and models? Do we want Canadian anthropologists, let us say, carry out research which makes the powerless even more so? Or do only non-Canadians commit these academic crimes? If a Canadian accepts a NATO fellowship, or CIDA funds, or money from the James Bay Corporation, we must then assume that it was done in the name of Canadianism. If a non-Canadian does so, we are all very angry if he is a right-winger or a radical — particularly if he is a radical as we don't want to be told the ugly truth.

Quota System Opposed

I am opposed to a quota system on non-Canadians — as I oppose the obvious quota which exists on so-called radicals. (This is a matter about which the CAUT knows a lot more than most of us). I am also opposed to restrictions on tenure (although I am opposed to tenure as such for anyone); yet I would love to cleanse our universities of much academic dead wood and intellectual stagnation. I also feel it important to cleanse our universities of those administrators caught up in the tide of a world-wide anti-intellectualism. Most university administrations have become nothing more than over bureaucratized extensions of ministries of education. Will Canadianization arrest this kind of development? If it does, I am for it.

Can somebody lay before us their vision of a Canada controlled by Canadians? Of universities at least 80% staffed by Canadians? If this produces a more egalitarian and honest society, I am for it.

But having said this, all of us teaching in Canadian institutions are very deeply aware of the need to take into account the "Canadian dimension" and Canadian aspirations. In my personal view these considerations are always to the forefront. I would like to be able to express these with even stronger feeling. But I am not prepared to replace one mediocre group with another. In the same manner, as a student of contemporary Africa, I find Africa's new black bourgeois as exploitative and narrow in outlook as the white colonial masters.

It would give many of us great satisfaction if Canadianization would result in a basic transformation of our universities and, in the long run, in a transformation of our society.

If we can be assured of that, then I am right behind those who wish to Canadianize.

Professor Gutkind teaches anthropology at McGill University

Quant au professeur Gutkind, il croit que la question de la canadianisation est un faux problème. "Le but poursuivi n'a aucun sens, comme c'est le cas au sujet du nationalisme économique; dans les deux cas, il s'agit de la même fin: le transfert du pouvoir d'un groupe d'exploiteurs à un autre." Il ajoute qu'il appuierait ceux qui désirent une canadianisation entraînant une transformation en profondeur de l'université canadienne et, de ce fait, de notre société.

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Canadianization and the University: An Appraisal of the Guidelines

PAUL B. HUBER

Professor Huber teaches Economics at Dalhousie University

Le professeur Huber juge l'énoncé de principe actuel mesuré et approprié au rôle que doivent jouer les universités au Canada, soit offrir aux citoyens un enseignement et une éducation de grande qualité. Choisir un autre moyen que cet énoncé pour canadianiser nos universités reviendrait, selon lui, à desservir notre société car on ne chercherait plus qu'à procurer des emplois aux Canadiens qui détiennent des doctorats.

Introduction

As outlined in the rhetoric of the nationalists, I surely am part of the problem: born and educated in the United States, I came to Canada in the mid-1960's and have yet to become a Canadian citizen. I do not apologize for these circumstances or the decisions which led to them. No doubt this reflects continental insensitivity or imperialist arrogance on my part. And no doubt what I have to say can be appropriately discounted.

However reasonably defined, Canadianization is not an absolute value; Canadians also desire other goals which may conflict with Canadianization — for example, high living standards, high quality education for their children, personal freedom to move elsewhere to better themselves as individuals. Whether native-born or immigrant, Canadians will differ on the appropriate trade-offs among these goals, but for all trade-offs are involved in which greater protection of Canadian culture can be secured only at the cost of less achievement of other valued goals. Furthermore, Canadians hold diverse views regarding the meaning of Canadianization. In my view, the essence of the problem is the difficulty of maintaining the distinctiveness of Canada — its un-American quality — confronted with the geographical, economic, and cultural proximity of the United States. Proximity is not everything however. Although there is a Canadian history, a Canadian politics, a Canadian literature, none of which is identical with those of the U.S., Britain, or France; Canada — like Australia — shares many of the qualities of the United States because it has been shaped by the same influences. Which shared North American qualities are really un-Canadian and which are not is the difficult question.

Given different views of what is to be sought and its importance, as well as divergent assessments of the effectiveness of measures which allegedly will promote Canadianization, it is not surprising that there is disagreement regarding appropriate policies. In the next two sections I analyse and find wanting the approach which identifies the problem with the proportion of academic jobs not filled by Canadian citizens. Then comes a discussion critical of proposed modifications to the present CAUT guidelines, and a brief conclusion.

Citizenship and Canadianization

The extent of un-Canadian influence and the need for Canadianization cannot be defined simply by counting the noses of non-citizens (or U.S. citizens) in the universities. First, it is doubtful whether the commitment to Canada of immigrants, (and some of the native born as well) can be adequately measured by the fact of citizenship. Second, a function of higher education is to extend the intellectual horizons of students by bringing them into contact with persons and ideas which are foreign to them. Third, immigrants or foreigners may be better informed and more interested in Canadiana than native-born Canadians. I take up these points in turn.

Academics who make citizenship decisions are partly interested in maintaining or improving their personal and professional mobility in the context in which they reside. They want to be able without hinderance to vacation, to attend conferences, to conduct research; and they want to have the widest

possible choice of new positions open to them should they change universities.

These considerations are reflected in the reluctance of U.S. immigrants to become Canadian citizens in comparison with the eagerness of Europeans, Africans, and Asians. In today's world and particularly in North America, Americans have greatest mobility with Canadians not far behind. As an illustration, consider the arrangements along the Canadian-U.S. border, across which citizens of both countries visit freely but others cannot. Moreover, in some cases (e.g. for Greece and Switzerland) citizenship is non-exclusive: a person becoming a Canadian citizen continues to retain citizenship rights in his native land. In contrast, the American who becomes Canadian gains no mobility and loses citizenship rights in the U.S., including the right to return as a permanent resident.

Corresponding to the variations by national origin in the costs and benefits to the individual of acquisition of Canadian citizenship are variations by destination for emigrants giving up Canadian citizenship. Significant numbers of native-born and immigrant Canadians emigrate to the United States. Some of the latter have used Canada — perhaps intentionally — as a stepping stone toward U.S. citizenship. Without impugning the motives of any individuals, response or potential response to such incentives can scarcely be regarded as commitment to Canada. Hence the nexus between commitment and Canadian citizenship is weak for a significant portion of the cosmopolitan professional and academic community.

Reasonable men and women may differ regarding the actual and the optimal balance of parochialism and cosmopolitanism in Canadian culture. But such a question can scarcely be conceived in connection with the university which is concerned with universals. It is axiomatic that one of its functions it to question the conventional received wisdom and hence to stimulate students to learn about a wider intellectual context than that to which they have previously been exposed. (Conceded that this responsibility is sometimes botched, as when fads uncritically sweep the ivied halls of higher learning, or when academic freedom is either underutilized or restricted.) By no means all scepticism and criticism can or should pertain to aspects of the domestic culture. Indeed some disciplines defy categorization in this manner. But obviously, Canadian content is necessary if it is to be an object of critical inquiry. No doubt many Canadians are well qualified to carry out this critical function both with respect to Canadian content and with respect to non-Canadian content. But foreigners may in some cases be better qualified. And in addition, they bring with them different ideas and approaches, and they provide the stimulus of international standards. This is valuable. Canada will not acquire a sense of identity by "doing its own thing" while scratching its collective navel. National identity will come when the rest of the world acknowledges that first-rate Canadian achievements in literature, music, art, science, philosophy and other disciplines cannot be ignored.

Any academic can point to colleagues who are neither citizens nor natives of the respective countries, but nevertheless are experts on some aspects of a foreign culture, such as social anthropology of the Bassa, 17th century French literature, Soviet history, or Indonesian politics. While native Canadians undoubtedly are more likely to have developed an interest in Canadiana, it is reasonable to suppose that many non-Canadians have become experts regarding various aspects of Canada, just as native-born Canadians have become experts regarding aspects of foreign cultures. Although it is obvious that Canadian citizens have no monopoly of expertize on Canadiana narrowly conceived, the matter is scarcely resolved at this point. Canada is a nation of immigrants many of whom have come from the United States. Any reasonable definition of the cultural distinctiveness of Canada must include the national origins of its population and the habits and practices imported by

UNIVERSITIES UNDER C.A.U.T. CENSURE

The following university administrations have been censured by the Council of the Canadian Association of University teachers:

Mount Allison University (November 1970)

Simon Fraser University (May 1971)

(Under the third stage of censure imposed on these two universities, the C.A.U.T. warns its members not to accept employment with the censured university. Page 69, C.A.U.T. Handbook.)

Also censured are:

Université du Québec à Montréal (November 1970)

University of Victoria (May 1971)

University of Ottawa / Université d'Ottawa (May 1972)

immigrants. To suppose that immigrants are — *ex definitione* — unsuitable to teach in Canada about such topics is patently ridiculous.

Jobs for the Native-Born and Canadianization

In Canadian history, the issue of Canadianization has been raised on various occasions and in various contexts. But it is scarcely coincidental that it developed in the universities in the late 1960s as a major shift in the job market for junior academics manifested itself in some disciplines. The employment expectations of some who undertook advanced training have been disappointed; those affected are articulate and instead of revising their expectations in line with circumstances they may be expected to lobby universities and government to revise their circumstances in line with expectations. This is their right in a democratic society. Whether the general welfare would be served by acceding to these pressures may be questioned.

There may be some overlap between the problem of insufficiency of academic jobs and Canadianization. Yet even if the latter is perceived as a genuine problem, it is impossible to accept the proposition that maintenance and protection of Canadian distinctiveness is synonymous with providing university jobs for native-born Canadians who acquire advanced degrees. Of course government has a general obligation to manage the economy so that the talents and skills of society are fully employed. But the evidence of significant unemployment in Canada among recent graduates with advanced degrees is hard to find. No doubt some are employed elsewhere than in Canadian universities. But persons with other types of professional training do not automatically find employment with the leading institutions in the choice centres. It is not obvious why persons with Ph.D.'s should *legitimately* expect to be employed in universities and not in community colleges, CEGEP's, high schools, government, and industry where they may make an equally important contribution.

A digression on some simple arithmetical relationships may be appropriate. There are twelve to fifteen times as many university positions in the U.S. as in Canada. If the number of trained Canadian just equals the number of positions in Canada, but Canadians fill three percent of the scholarly positions in the United States, then roughly forty percent of the positions in Canada will have to be filled by outsiders. If it is deemed necessary to reduce the proportions of outsiders in Canadian institutions, Canada must either train more than the numbers needed domestically in order to be able to continue to export skilled brainpower, or it must *force* home the most talented of the Canadians taking positions outside Canada. Neither alternative is appealing — the first being expensive, the second running counter to the principles of a democratic society.

Proposed Modifications to the Present CAUT Guidelines on Canadianization and the University

The present CAUT guidelines emphasize competence, defined broadly to include not only promise and ability as teacher and scholar but familiarity and interest in things Canadian where such familiarity and interest is important. Clearly separating the two issues, the guidelines go on to offer proposals for improving the transparency, predictability, and fairness of the Canadian academic job market. If implemented, each of the recommendations regarding the job market would also serve to improve the level of competence of university instructors in Canada, as well as helping individual Canadians find employment.

Proposed alternatives to the present guidelines include setting a maximum quota of foreigners per department, restriction of tenure and/or of administrative posts to Canadian citizens, or establishment of university appointments committees which are charged with overseeing Canadianization. The first two of these alternatives focus on citizenship as a criterion overriding competence. If the analysis above is correct, the relationship between citizenship and Canadianization is tenuous. Thus implementation of such measures could not be expected to achieve much if anything in that direction. But doubtless the statistics on citizenship would be "improved" as pragmatic and ambitious immigrant academics joined the maple leaf team as soon as possible, while their less expedient colleagues were induced to depart. Since the latter would be replaced by Canadians and new immigrants who were less competent, the quality of the universities would be lowered. The quota proposal is the most objectionable. In disciplines where qualified Canadians are scarce and where the quota would be effective, it implies hiring incompetents or leaving positions unfilled. In other disciplines where there is an excess supply of qualified Canadians, the quota is therefore ineffective and contributes nothing to resolving the job problem.

The establishment of university appointments committees with mandates to review and occasionally to reject recommendations on appointments on the basis of ill-defined Canadianization criteria would add

UNIVERSITE DE MONTREAL

Département: Géographie, Faculté des Arts et des Sciences

Titre:
professeur à temps plein
Conditions requises:
Doctorat; expérience souhaitable
Nature des fonctions:
enseignement et recherche
spécialisation en géographie physique axée sur les points suivants: méthodologie de recherche, géomorphologie structurale, climatologie
Traitement:
selon l'échelle de salaires actuellement en vigueur à l'Université de Montréal
Date d'entrée en fonction:
le 1er juin 1974
Date de clôture pour la réception des demandes:
le 28 février 1974
Envoyer la demande à:
Monsieur Serge Lavoie
Directeur intérimaire
Département de Géographie
Université de Montréal
Case postale 6128
Montréal 101

to the administrative burden on faculty and introduce delays into the academic hiring process. It has not been demonstrated why such committees would be better judges of academic priorities than presidents, deans, department chairmen and departments, who now are involved in making new appointments. If these administrators and the professional colleagues of the potential appointee are not behaving responsibly — a point which has not to my knowledge been established — why not induce them to mend their ways rather than clogging the bureaucratic machinery with yet more committees. As we faculty rush from one committee meeting to the next, when do we find time for students and for research?*

Conclusion

In an interdependent world with rapid communications and mobile people, it is next to impossible to achieve complete Canadian control over learning, economy or culture. Strongly xenophobic policies could rob Canada of much of its intellectual, cultural, and material variety and richness without achieving unfettered independence. The real issue is not whether Canada can be independent, but how best it can cope with interdependence to stimulate the creativity and to develop the intellectual resources of Canadians while adapting to the external environment in ways which are least damaging to Canadian values. In this respect the universities serve society by developing critical and informed thinking among the young and pushing the boundaries of knowledge outward. This should be the goal of all members of the academic comunity, regardless of origin or citizenship.

Aside from some quibbles regarding the precise language of the present CAUT guidelines, I support them because in my view they offer a balanced and appropriate approach to ensuring that universities continue to offer high-quality higher education and scholarship to Canadian society. In contrast, the alternatives which have been analysed implicitly view the university not in terms of its service to society but in terms of its provision of jobs to Canadians with doctoral degrees. I believe that most Canadian scholars would reject this emphasis and that the professional association of university teachers should maintain its present position.

* It may be of interest that in 1972/73 in the Faculty of Arts and Science at Dalhousie, there were 38 formally constituted committees involving about one-third of the members of the faculty. In addition there were informal faculty-level groups and university-level committees as well as departmental ones.

Comments on the CAUT Guideline on Canadianization and the University

JAMES STEELE

The main shortcoming of the CAUT "Guidelines on Canadianization and the University" is the unqualified assertion that "competence . . . should be the sole criterion for appointment". While everyone can agree that only competent persons should be employed, citizenship ought also to be taken into consideration in the making of new permanent appointments. There are several reasons for this. One has to do with the creation of employment conditions which are equitable for Canadians. Whereas foreign scholars of all ranks are at liberty to work in Canada when offered a position by a Canadian university, nearly all foreign states make it extremely difficult, if not impossible, for Canadians to take up positions in universities abroad. Thus young Canadian scholars are faced with the toughest and most inequitable market conditions in the world. Another reason stems from the fact that Canada's twenty-five thousand university teachers live in a world of some two million scholars, so that the ratio of non-Canadian to Canadian applicants for positions in Canada is sometimes as high as sixteen to one. Under these conditions, it should be evident that the "de-Canadianization" process cannot be a self-correcting one. A large majority of new appointments has over the years been going to non-Canadians, and the most recent figures indicate that there has been no reversal of this trend. While Statistics Canada reports that the proportion of Canadians teaching in Canadian universities rose by about 1% last year, it has also been reliably reported by Dr. Max Von Zur-Muehlen that three out of every four new appointments went to non-Canadians during that same period of time. (The apparent discrepancy between these two figures is probably to be explained by the fact that last year many foreign faculty members already teaching in Canada took out Canadian citizenship.) Clearly, some discrimination on a basis of citizenship is a *sine qua non* of any long-range planning for training and employment of young scholars within this country.

Canadian Priority and Citizenship

A third reason has to do with the general goals of teaching and research in a Canadian context. The CAUT "Guidelines", as they are presently worded, link the development of Canadian studies to the notion of competence. What determines competence in this area, says the "Guidelines", is not citizenship but knowledge. This statement is, of course, unexceptionable, but what it overlooks is the whole problem of the academic priorities of scholars teaching in Canada. It can be truly said that the study of Canadian material in many disciplines has been grossly neglected by the university community. It is also true that there is frequently a strong predisposition among scholars to advance knowledge about the countries of which they happen to be citizens.[1]

Accordingly, if Canadian universities are to take a greater interest in Canadian matters while at the same time avoiding a *dirigisme* which would be inimical to the spirit of free enquiry, what are needed are not just more competent scholars but a larger proportion of competent scholars whose citizenship is Canadian. It is true that the CAUT "Guidelines" attempt to deal with this problem by suggesting "the chairman of a department, who is unsympathetic or indifferent to the development of Canadian studies is clearly incompetent regardless of his academic qualifications, his citizenship, or national origin". But this assertion, is quite meaningless as a practical guideline. The concept will never be applied, even by the CAUT, for the simple reason that any university administrator accused of incompetence because of lack of sympathy for, or indifference to, the development of Canadian studies would have fair and firm grounds for a libel action.

Better Planning Needed

If the process of de-Canadianization, insofar as it involves the key question of the employment of new personnel, is to be reversed, then a series of related measures dealing with various aspects of the problem will be required. First of all, an adequate supply of qualified Canadians in each discipline must be ensured. We could begin to achieve this goal if the Economic Council of Canada or some such agency were to make five- and ten-year projections, annually revised, of the anticipated employment opportunities for highly trained persons in each discipline and in both academic and non-academic sectors of the economy. The making of such projections is in fact recommended in the present CAUT "Guidelines", and much valuable work along this line has already been completed. Projections in themselves, however, are not enough: the Canadian Association of Graduate Schools should be asked to admit students to programmes in numbers consistent with such projections, taking into account, of course, Canadians studying abroad, drop-outs, etc. A training plan such as this would inevitably have its shortcomings, but it could do much to rectify the present gross imbalance: an acute shortage of trained Canadians in several of the social science disciplines and medicine, and a vast oversupply of highly trained scholars in a number of the natural sciences.

Professor Steele teaches English at Carleton University

Le professeur Steele croit que la solution au problème de la canadianisation réside dans la présence d'un plus grand nombre d'universitaires de nationalité canadienne qui soient compétents. Il suggère d'obtenir des universités d'engagement ferme qu'elles recrutent des nouveaux professeurs avant tout parmi les Canadiens, formés au Canada ou dans d'autres pays. Il fait remarquer qu'il sera difficile d'obtenir des résultats en ce sens en faisant appel au seur bon vouloir. Il suggère donc qu'une telle politique soit appuyée par des mesures spéciales d'immigration. De plus, le professeur Steele presse l'ACPU de reviser sa politique, qu'il juge inqualifiable, de s'opposer à "toute forme de règlements qui attribueraient un statut et des droits limités ou restrictifs aux professeurs non-canadiens qui sont membres de l'ACPU"; il ajoute qu'"en limitant les droits des non-Canadiens, l'ACPU risque peut-être de ne pas tenir compte de certains droits fondamentaux de la population du Canada" . . .

Stiffer Immigration Regulations

To be really effective, such a plan would also have to be complemented by firm agreement on the part of the universities to recruit new personnel mainly from among Canadians trained either at home or abroad. Obviously, unanimous consent for such policy would be difficult to obtain. A naively cosmopolitan, as distinct from a truly internationalist, attitude is still strongly present in certain academic circles in Canada. Employment grape-vines continue to run shamelessly to institutions outside the country. Many departments still refuse to advertise openings, and many appointments committees are composed of foreign scholars in a majority. Indeed, under these circumstances, any undertaking on the part of the

1 See, for example, James McKinnon and David Brown, "Political Science in the Canadian University, 1969" in *The Struggle for Canadian Universities: A Dossier* (Toronto, 1969), pp. 158-9.

universities to try to employ Canadians in a majority would probably be ineffectual if it were implemented on a merely voluntary basis. Such a policy would have to be supported by specific immigration regulations, federally administered, which would make the admission of foreign scholars to Canada a function of both Canadian demand *and* Canadian supply. Accordingly, as a short-term measure for dealing with the present crisis — and until such time as a long-term policy is worked out — the CAUT should recommend that the Department of Manpower and Immigration require all Canadian universities, before employing a non-Canadian from outside the country, to submit an affidavit to the effect that no qualified Canadian is available for the position. While such a procedure would give Canadian universities access to foreign expertise as needed, new positions would ordinarily be filled by Canadian citizens. Such a measure would not, and should not, jeopardise in any way the positions of foreign scholars already employed by Canadian institutions.

Long-term plans should, of course, permit the immigration of a specified number of foreign scholars in each discipline to complement the basic Canadian supply after the Canadian presence in any discipline becomes proportionately large. The specific number to be admitted in any discipline in any one year could be a matter for continuing discussion between the Department of Manpower and Immigration, the AUCC (or CAGS) and possibly the CAUT. Such a policy, it should be noted, would not necessarily involve rigid quotas. Nor would it place upon departmental appointments committees, working in isolation from each other and with limited information, the impossible task of effecting a national policy. Its adoption would make Canadian practice consistent with that of other countries, and, yet it would enable Canadian universities to continue to reap all the benefits of being the most international academic community in the world.

One further point. It has been wisely suggested in various quarters that Canadian citizenship should be made a necessary qualification for all new appointments to administrative posts. Such a proposal, however, is clearly in conflict with the statement in the "Guidelines", which places the CAUT in unqualified opposition to "any formal regulation which would reduce or restrict status or rights of non-Canadian faculty members". The CAUT would do well to reconsider its position in this matter, for in upholding the rights of non-Canadians it may be failing to take into consideration certain fundamental rights of the Canadian public which are also worthy of respect. While it is true universities have a certain degree of autonomy, there is no denying the fact that they exercise their administrative, regulation-making, and judicial functions by virtue of a statutory devolution of powers from the provinces and the publics thereof. In exercising these powers, universities can and do affect large sectors of the public, their decisions having the force of law. In as much as any community has a civil right to be governed only by those who are members of that community, it can be cogently argued that unless the senior administrative officers of any public institution, including universities, have at least the qualifications of a voter, a fundamental democratic right of the public to self-government is being infringed upon.[2]

2 For a statement of this principle by an eminent jurist, see C. J. McRuer, *Royal Commission Inquiry into Civil Rights*, p. 1176.

Contribution to Knowledge Is Not Contingent on Citizenship

ALWYN BERLAND

The best response I can make at the present time to the proposed review by CAUT of its guidelines on Canadianization and the university is to transmit to you the proposals currently being discussed by the Senate at McMaster University — proposals which have my full support.

I begin by reviewing four areas in relation to which the issue of "Canadianization" may be said to be a matter of legitimate interest and concern for the Canadian university. The term "Canadianization" is used in two senses. One refers to the content and direction of university activities in teaching and research. The other refers to the composition of faculty in terms of nationality or citizenship.

(1) The Report of the Committee on Higher Education (U.K., 1963) chaired by Lord Robbins, states that one of the fundamental functions of the university is "transmission of a common culture and common standards of citizenship." Proceeding from this proposition, it is possible to argue that nationality (citizenship) — in the words of the Ontario Human Rights Code — may be "a reasonable occupational qualification" in this area.

(2) There is a widely-held view that the contemporary

university should play an important role in the cultural and social life of the community, both local and national, of which it is a part. There are many facets to this involvement in the community that need not be elaborated here. The question can be raised, however, about the relationship of faculty and the extent and quality of such involvement.

(3) How much of the scholarly and research activity of the university should be directed to building up a body of knowledge about physical, social and cultural aspects of the Canadian experience? Such activity is essential not only as a contribution to the understanding and possible solution of problems that are particular to our own society, but also in providing much needed instructional materials for our schools and universities. The dearth of such materials is particularly severe in the social sciences and some of the humanities disciplines. Of course, a contribution in this area is not necessarily contingent on citizenship.

(4) The increasing number of qualified Canadians seeking university employment at a time when new employment opportunities seem to be diminishing is an issue that cannot be ignored either by the universities or by the larger public whose resources and policies have made possible the dramatic growth of the university sector. How should this affect staffing policies?

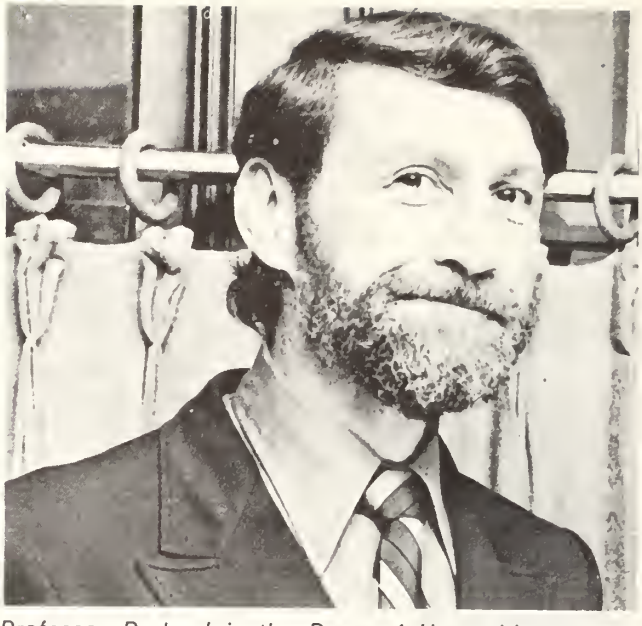
At the same time, it cannot be emphasized too strongly that in recognizing and sharing the concerns that may be subsumed under "Canadianization", the university must not lose sight of its vocation as an active participant in the international enterprise of scholarship. If the national community of which the university is a part has an interest in "Canadianization", it also has an interest in the role of its universities in advancing human knowledge. These objectives are not, by any means, mutually exclusive, and in seeking to achieve them the university should not be unduly constrained by artificial and arbitrary criteria.

In attempting to strike a balance between the issues related to "Canadianization" and the aspirations of the university to achieve high standards of creative scholarship, the following guidelines are recommended for consideration:

(1) In recruiting new faculty, every effort must be made both by advertisement and direct enquiry to encourage the application of qualified Canadians. Where the position to be filled is a major one, and Canadian candidates are available, a recommendation to appoint a non-Canadian should be required to be justified to the faculty dean and the academic vice-president on strong academic grounds. There should be willingness on the part of the appointing department to be somewhat flexible in defining areas within its discipline in order to accomodate well-qualified Canadian candidates. The implication here is that in the making of junior appointments Canadian candidates should enjoy a marginal preference. If there is a significant disparity in the quality of Canadian and non-Canadian candidates, the question of citizenship becomes irrelevant. Senior academic appointments are likely to be very infrequent. When they are made, the overriding consideration is the established academic reputation of the scholars or scientists in their field of competence. Established scholars are not usually seeking employment; they are sought after because of the contribution to the university that is expected of them.

(2) It is recognized that, from the point of view of academic qualification, the question of "nationality" may be pertinent in some areas of teaching and scholarship. The term "nationality" as it is used here should not be construed literally or legalistically, but should be understood to include some or all of the following: systematic study and knowledge of Canadian history, society, culture, physical resources and environment; involvement in the social and cultural life of Canada; a commitment to, and proven competence in, scholarly work related to various aspects of Canadian life. The disciplines, or areas within disciplines, in which a "Canadian qualification" may be seen as an academic requirement are to a large extent self-evident; where they are not, they should be identified and made known.

(3) Individuals, once appointed to an academic position, should be judged for tenure and promotion by academic criteria alone. One would hope that



Professor Berland is the Dean of Humanities at McMaster University and is the Past Executive Secretary of the CAUT.

En réponse à la note de l'ACPU sur la canadianisation et l'université, le professeur Berland note que, dans toute discussion sur ce sujet, la "canadianisation" devrait désigner tant "le contenu et la gestion des activités universitaires en matière d'enseignement et de recherche que la nationalité et la citoyenneté des membres qui composent les facultés".

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non-Canadians who are making their academic careers in Canada will fully involve themselves as members of the Canadian community. The formalization or symbolization of such involvement through the acquisition of legal citizenship status should not, however, be made a condition for academic status.

(4) No candidate for an academic administrative appointment should be disqualified merely on grounds of citizenship. This is not to say that citizenship, in its widest sense, might not be a factor of some importance since administrators are likely to participate in activities involving government agencies, other Canadian universities and institutions in the larger community. The appointment of academic administrators should be guided, further, by the general approach to the appointment of academics as outlined above.

It follows from the above that I am opposed to the following proposals or possibilities:

(a) the imposition of quota systems, either by governments or by universities, setting a percentage of Canadian citizens per faculty or department;
(b) restriction of tenure to Canadian citizens — a proposal particularly objectionable when it is realized that tenure committees would implicitly include the Department of Manpower and Immigration;
(c) legal or literal restrictions of administrative appointments (chairmen, deans, etc.) to Canadian citizens.

Support for Canadian Graduate Students: A Way to Canadianize Universities

A. E. SAFARIAN

I would urge CAUT to maintain the spirit of its present statement and to reject all four of the suggestions put forward to modify the statement. My reasons for this follow.

I disagree with the negative and restrictive view of knowledge, of the university, and of this country which the proposed modifications represent. It is not self-evident to me that in many branches of knowledge its creation and dissemination in universities would be improved by a citizenship test. Where Canadian experience and knowledge are important, that should be one of the tests and not citizenship. I would point out also that this country has historically been receptive to the contributions of people from abroad and has enriched itself greatly in the process.

My second objection is that there is an alternative and superior policy to the proposed modifications. The unusually heavy reliance on foreign scholars in some disciplines, including some where emphasis on Canadian studies is important, arose largely because of a rapid expansion of university populations on the one hand and very underdeveloped doctoral programmes in these disciplines on the other. In these particular disciplines we are far from having enough outstanding doctoral progarmmes. The disgracefully low level of support for graduate students and for research in a number of disciplines in the humanities and social sciences is one thing we could tackle if we really want to assure more Canadian appointments and studies of a quality our students and our society deserve.

Professor Safarian is the Dean of the School of Graduate Studies at the University of Toronto.

Le professeur Safarian juge adéquat l'énoncé de principes de l'ACPU touchant la canadianisation et l'université. Il ajoute qui si l'on modifiait ces principes, "ceci soulèverait des problèmes administratifs insurmontables et risquerait ainsi d'affecter la qualité de notre système d'enseignement". Aussi tient-il à ce que l'ACPU respecte en tout point l'esprit de cet énoncé si l'on devait y apporter des changements.

Thirdly, while I believe the statistical aspects are the least important issue involved, a great many people appear to have become concerned about the etxremely high estimates by some writers. As I noted above, a large proportion of appointments from among foreigners is not surprising given heavy reliance on immigration in general and unusually rapid growth in the university population in particular. Yet I am bound to say that very questionable estimates yielding very high proportions of foreign appointments have received widespread attention in the media for several years now, while the more convincing and much less alarming data from Statistics Canada are virtually ignored. CAUT would do a service in assessing the quality of these various estimates for the information of its members, and seeking improvements where necessary.

I believe that the different suggestions noted in your letter are going to be a bureaucratic nightmare to administer, to the detriment of the quality of our educational system. How can one set a uniform quota when both the need for foreign appointments or for Canadian experience varies so much by disciplines? If you vary the quota by disciplines you are going to create severe personal and personnel problems in smaller units, quite apart from objections noted earlier. Everything we know about quotas, moreover, suggests they are extremely difficult to adjust once imposed, hence other important variables must give way. The restriction of tenure to Canadian citizens seems to me equally objectionable, both for the severe transition problems involved for those who are not now subject to this requirement and the indication of our willingness as a profession to accept further adjustments which may be even less relevant to the principle of tenure.

I see even less reason to restrict administrative posts to Canadian citizens. As one who alternates between being a full-time academic and a virtually full-time administrator, I suggest that the quality of the latter is generally far more in need of improvement than that of the former, if only because academics are less and less willing to take on administrative positions while the supply of such positions rises with shorter-term appointments to them. . . .

Let me point out that much more can be done to implement the CAUT Policy Statement, as well as documents such as that by the Council of Ontario Universities which adopt a broadly similar position. I have already referred to problems of quantity and quality in some graduate disciplines and also the need for improving and publicizing reliable data on the nationality of professors in universities. In spite of some improvement, our information on positions available is not as complete or prompt or accessible as it might be. If the two-year tax holiday for appointments from abroad is not now on its way out, consideration should be given to this. United States immigration rules have been tightened to increase the obstacles to appointments in that country of foreign professors. Rather than imitate the United States, we should be finding ways to reduce those obstacles. Have you approached the equivalent organization in the United States to discuss how this might be done? Referring to your guidelines, I would be interested to know what has been your experience with allegations of discrimination against Canadians and of any procedures developed to correct improper practices.

I believe that the emphasis by CAUT and the universities should be on overcoming specific problems of this kind rather than restrictions on appointments by citizenship. Ultimately, the latter approach will not work. It certainly will not satisfy the more extreme among the voices we hear demanding such an approach. We are already hearing suggestions that education abroad handicaps Canadians, for example. Requiring citizenship will do little by itself to improve the quality of either our universities or of our society, or the commitment one feels to both. Indeed, it may tend to debase the concept of citizenship itself. Whatever changes CAUT makes in its statement, I urge it to retain the spirit of its present policy position.

Canadians and their Universities

MAVOR MOORE

It is almost impossible to put the questions in an unloaded way. Should there be more Canadians (native-born? naturalized? converted? long-resident newcomer? prodigal-expatriate?) teaching in our universities? Should our students be getting more Canadian content, whatever that is, and for what it is worth — or are Canadian studies (as suggested in a recent article) "inconsistent with free enquiry?" Should the university be concerned about the development of a national identity — or would that make it an arm of the state? And so on. And does it matter?

The debate has been going on, inside and outside the universities, for over a century; and one of the difficulties is precisely that many of the present disputants seem unaware how long-standing and ubiquitous the wider cultural problem is. Far from being a modish flurry caused by recent problems in education, the question of control over our own development has been central to the whole Canadian experience — and it is difficult, given our geographical and historical situation, to see how it could be otherwise. Those who are unaware of the problem are part of it;

so are those who imagine it will go away. And now, as ever, the deeper issues are beclouded by extremists on both sides of the controversy who so recklessly point with pride and view with alarm, their mutual self-righteousness and intellectual hauteur exploding regularly in statistical petulance and arrant absurdity.

The rest of us are fed up with both the chauvinists and the cultural homogenizers, who daily proclaim how fed up one is with the other. A plague on both their shoulder-chips.

But it does matter. It matters crucially to us as individuals and as world citizens — as it always has. It matters enough to make still another attempt to sort out the issues, to separate the justifiable fears from the paranoia, and the reality from the rhetoric. Any honest appraisal, I think, must begin by acknowledging that this is not a contest between reason and passion, sense and nonsense, fidelity and treason, or other handy dichotomies; they are found on either side. Moreover, many of the issues are by definition experiential and emotional, and thus hard to reduce to the neat abstractions so dear to the scholarly mind.

Humanities Universal?

One such abstraction is the notion, widely held in educational circles, that the humanities, arts and sciences are universal and unrelated to political boundaries. Only a social realist would disagree, surely. But not even the sturdiest faith in cultural cross-fertilization can survive repeated lessons that one's own culture seldom manages to get into the act. I must teach the history of modern theatre out of American or British texts which not only ignore Canada but blithely label our outstanding artists as their own. The search for truth may be universal, but unfortunately the existing authorities find us ineligible for the chapter on "North American Theatre" *on grounds of nationality and geography:* a Canadian not abroad is nobody, when abroad he is somebody else, and this particular search for truth somehow stops at the Canadian border.

Now one might claim that we have done nothing in this field worthy of attention, except that achievement seems to make no difference. My text by an American expert goes into some detail about the miniscule French-language theatre in New Orleans but ignores the more significant one (by any standard) in Montreal; I can only attribute this to New Orlean's presence in the United States and to Montreal's absence. This leads me to question another abstraction related to the first, and often loftily cited by the international brigade: that nationalism is out-of-date. Once again, we may all agree that it is unhealthy, but plainly it is not yet dead; and meantime the price of abandoning our own is to fall victim to the nationalism of others less farsighted than we. Civilizations more confident of their own merit view its spread not as a nationalist but as an internationalist phenomenon; they are bringing us the benefits of a higher culture, and only our own demur is labelled "nationalist".

Sovereignty of Excellence

But the main notion to which the universalists pay tribute is that of a platonic excellence, a single standard by which all of our works are to be judged. Now I have never sat on a university committee which did not agree on the sovereignty of "excellence", and never attended one where its meaning met with a similar unanimity. But still we are told "what matters is not that it (he, she) be Canadian, but that it (he, she) be *good*." Absolutely! — but unfortunately the good is not absolute, as our desperate search for criteria of excellence shows. The fallacy of trusting to the criteria of others was neatly exposed a few years ago, when our Stratford Festival Company travelled for the first time to New York and London; our actors were admired in the United States for their "style" (a commodity considered in short supply there), and in Britain for their "vigour" (supposedly rare there) — neither compliment compromising the *amour propre* of the giver. The plain fact is that newcomers to this country (for the exceptions see below) often bring with them criteria based on unquestioned assumptions which do not fit our context, but which they consider superior. One academic instance is quantity of publication, another is the relative signif-

Professor Moore teaches Drama at York University

Aux yeux du professeur Moore, les professeurs étrangers qui viennent enseigner dans nos universités portent souvent des jugements à partir de "critères fondés sur des présomptions; ils considèrent les assises de leurs jugements très valables mais elles ne correspondent pas à notre milieu". Toutefois, le professeur Moore ne croit pas qu'il faille exercer une discrimination à l'égard des professeurs étrangers à partir de leur nationalité, mais plutôt les juger en fonction de leur aptitude à faire oeuvre commune avec nous dans le développement de notre culture. Elle croit que la solution est de prôner d'abord nos intérêts, sans pour cela rejeter les étrangers ou limiter les postes de l'enseignement aux seuls citoyens canadiens.

icance of subject-matter, still another is the value of certain degrees; but worst of all is the yardstick which measures our achievements by their approximation to what has aptly been called the International Fellowship Style. It may rule out precisely what is most valuable; in any case it homogenizes us.

The dangerous sum of all this is the possibility that students, far from being inspired and enthused by their own potential, will — precisely because they are Canadians — become discouraged and humiliated, or get the message that opportunity lies elsewhere.

Is the answer, then, to retreat into a kind of nationalist womb, cut ourselves off from the whole wide world of learning and entrust our rearing to bona-fide Canadian citizens? This is the kind of straw alternative sketched by the homogenizers, the better to knock down the chauvinists — and the chauvinists frequently oblige by posing for it. But surely we are not caught between these polarities; can we not correct an imbalance without committing suicide? Neither our universities nor our culture as a whole would have a fraction of their present vitality without the indispensable contribution of those from many lands. Those who have stayed, and many who have spent only a short time here, have earned our undying gratitude. It is unthinkable that we should reward them with xenophobic rejection. But none of this requires the suurender of what we have already built here, which presumably provided the very opportunity for which they came. Let us therefore not discriminate among them on the basis of nationality, but on the degree to which they are prepared to join us in fulfilling that opportunity. I know foreign academics here who, like converts everywhere, have become more Canadian than most Canadians — precisely by recognizing that our opportunity lies in the development of new traditions.

There are of course others who seem to regard our universities — or our creative arts, or broadcasting, or films, or sports — as an opportunity for exploitation for themselves or whatever superior lifestyle they represent; and all too often they don't see why this bothers us. Are they not helping us into the big time, by showing us how it's done there? I have heard British and American teachers of English (and European teachers of French) sneer at Can-Lit to their students, as if literature consisted of the Golden Ages of Others — something beyond their reach except as acolytes instead of a challenge to their own creativity. The clear implication is that the way out of our backwordness is the path of Peter: deny ourselves and join what we can't lick. But I can also remember hearing, as a boy, the British principal of University College belittle Walt Whitman as illiterate because he called himself "Walt" instead of "Walter" — and I marvel at the short memories of many Americans regarding their own liberation from European value judgments.

Fear of American Takeover

The present ugly situation has largely been caused by a general fear of American takeover on a wide variety of fronts, and by our own increasing self-confidence — which, ironically enough, is in no small measure due to successes achieved with the help of relative newcomers. The fear of takeover, however exaggerated some may think it, is founded on our whole history and simply cannot be brushed aside as paranoia. It is a fact of life, not a fantasy, that we share a continent with the most powerful nation on earth. Our universities are now, in a sense, going through what our broadcasting system went through fifty years ago, when (1921) the U.S. government arrogated to itself every available wavelength on the continent, forcing Canada to fight for years for its own channels. This led to the establishment of our own broadcasting system, in which (although its personnel is cosmopolitan) Canadian control is fundamental. Far from ushering in a day of reduced horizons and native ineptitude, the opportunity thus presented to our own young people to stretch their abilities had *inter alia* two results: an unparalleled flowering of the creative arts here (in radio in the 1930s and 1940s, in television, music, theatre, opera and dance in the 1950s), and the notable contribution of an unparalleled number of Canadians to world cultural activities. This is not hypothesis but historical record — and it can hardly be labelled chauvinism.

Had we used, when Canadian television was launched in the '50s, the present academic rule of thumb about hiring Canadians only on the grounds of preference when documented ability was "equal", I can assure you (I did some of the hiring) that few of the Canadians could have matched the achievements of applicants from the U.S.A. and Britain. Instead we took the brightest young Canadian talents we could find, trained them with the help of the most experienced teachers available *from anywhere*, and gave them their head. They soon gained parity with their fellow professionals anywhere in the world — but they certainly did not start with it. Preference with "other things being equal" is not enough.

And this, it seems to me, is the crux of the present situation in our universities. It is not a question of keeping out nationals of other countries or of limiting our professoriat to some vaguely defined (or pointlessly legalistic) Canadian citizenship, but of putting our own interests first. This includes acquiring the most proficient teachers we can get from anywhere, especially in disciplines in which we ourselves are lacking; but it also includes a firm insistence that they jettison any pre-cast formulae they came with (conscious or unconscious) and play according to our rules. It also includes, *imprimis,* the provision of maximum opportunity to our own most promising teachers, regardless of how they measure up on someone else's scale of evaluation — and without heeding compaints of "discrimination!" If we do not discriminate in favour of ourselves nobody else is going to.

This, I submit, is only what Canadians have always had to do, and must continue to do if we wish to maintain this improbable nation at all. Only thus can we both realize our own potential and contribute to the rest of the world what it needs as much as we do: an alternative North American culture.

(Excerpted from the *OCUFA Newsletter,* Vol. 6, No. 4, April 1973.)

More on Canadianization . . .

Professor Careless expressed general support for the spirit of the CAUT Guidelines but considered that there should be a university review committee "to judge cases in the light of the CAUT Guidelines". He thought the Guideline should "be amplified and defined more fully". "I baulk still at rigid restrictions or quotes as inherently dangerous to a universal value - academic freedom - which can readily be damaged by the rightful - but too easily self -righteous emotions of nationalism".

Maurice Careless, University of Toronto

"So far, I have seen no convincing argument either in favour of a quota system or in favour of restricting tenure to citizens. I am, however, of the opinion that it would be useful if universities were to adopt as a working rule the following guideline: Where candidates for a position are equally competent and qualified, Canadian citizenship should be counted as an advantage. I believe this largely because it seems to me that the very important issue which we have to face, and which is lacking the emotional content of some of the other issues, is simply the question of available jobs. It makes sense to me that citizens of the country, when their qualifications are equal, should have preference. I realize that measuring competence is difficult and somewhat subjective but I do not think that it is impossible. It seems to me that the suggestions which proposes the establishment of university appointments committees to supervise all departmental appointments could be of assistance in this area".

Ramsay Cook, York University

"In response to your letter of August 3, my general preference is for the position which has already been taken by the CAUT, and expressed in its 1969 Guidelines. These, rightly, put the emphasis on competence rather than on citizenship. The concern about dominance by people of other than Canadian origin in certain departments of certain faculties of certain universities is understandable simply because groups of people who are different become obvious. The creation of such clusters is a not unnatural result, as the Guidelines point out, of a tendency of people to look for others like themselves or at least others who are known to them. Such a phenomenon is not confined to the university world. If we were struggling like new African nations to assert independence and our control of our own affairs, there might be a case for the restriction of administrative posts to Canadians. But that is not the case. In a way, it once was, but we survived the British and the French and I expect we will survive the Americans."

Edward F. Sheffield, University of Toronto

". . . more opportunity should be given to Canadians by Canadian universities to develop their teaching and scholarship so that they can compete in those fields in which the non-Canadian is generally more experienced. Visiting lectureships, post baccalaureate and post doctoral appointments should be used for this purpose.

I also believe that membership on university committees responsible for making recommendations regarding tenure should be limited to Canadian citizens. I feel that this would help to ensure that conscientious consideration is given to those qualities in candidates that will help the Canadian university "develop awareness of and an understanding of the society in which we live" as stated in the CAUT Guidelines."

J. R. Stevens, University of Guelph

"The Guidelines offered by the CAUT reveal a fundamental hostility to any resolute action to increase the proportion of the teaching staff of Canadian universities which is Canadian. The Guidelines begin with a perfunctory acknowledgement of the fact that Canadian universities have responsibilities to their national society. However the specific recommendations which then follow all are aimed at thwarting the main proposals under active discussion which are designed to increase the Canadian character of our universities.

"I would like to see two initiatives from my university and other Canadian universities:

"1) A far more forthright public acceptance of the importance of achieving a higher proportion of Canadians on their staff;

"2) The creation by the university of an appointments review board which must approve all appointments of non Canadians and which will annually report upon the appointments made. This committee would be free to approve the appointment of non Canadians but departments would need to explain why this was felt desirable in their particular instances and would need to certify that they in fact actively and openly sought Canadian candidates. As there are probably real risks in trying to tie this committee too closely to any set of criteria that must be met before a foreign appointment is made, my preference is that its guidelines include a firm but general statement of policy objectives and that it be required annually to report to the university."

R. C. Pratt, University of Toronto

"I believe that a quota system would be undesirable for the reasons already pointed out in the CAUT Guidelines on Canadianization. But the other three proposals (restriction of tenure, university appointment committees and restriction of administrative posts) seem to me quite reasonable and workable; I would support such a change in CAUT policy."

Richard Hinners, Loyola College

"The existing C.A.U.T. guideline seems to me an adequate and proper one. The four counter-proposals mentioned in your letter should all be rejected.

"The proposal which seems to have the most appeal now within the professional associations in the social sciences, and perhaps to the public, is (b) the restriction of tenure to Canadian citizens. It is superficially attractive, since it does not seem to prevent recruitement of non-Canadians where there are no qualified Canadians, and so does not seem to interfere with the competence criterion. But in fact it would prevent such recruitment of non-Canadians by competence, for who worth having would come knowing he or she would be dropped as soon as a qualified Canadian had been produced?"

C. B. Macpherson, University of Toronto

"The present CAUT policy on this subject appears to be entirely adequate. It is a policy which, if followed, would lead to the appointment of staff of the highest quality possible. The alternative policies outlined in your letter appear to me to be directed toward other goals."

Leo Kristjanson, University of Saskatchewan

"We should approach drastic solutions with caution and a sense of history. When I was a student it would have been difficult to distinguish several Canadian universities I know from minor British redbricks of the day. But this problem solved itself in time as the number of Canadians increased to fill the places. So in the fulness of time we shall no doubt be able to Canadianize our faculty clubs and our faculty meetings. I have read the CAUT's present statement of policy. It is neither an elegant nor an inspiring document. However, unlike most of the suggested alternatives, it recognizes the importance of the central values of a university community."

J. R. Mallory, McGill University

"I reject the suggestions (a), (b) and (d) set forth in your letter. On the other hand I think suggestion (c) a wise one, provided that it is not a committee that takes it upon itself to implement the other three suggestions; its function would be to scrutinize the recommendations of departments and faculties concerning appointments, promotion and tenure from the viewpoint of academic quality. In the discharge of its duties such a committee might properly concern itself with the question whether a conscientious attempt was made to find Canadians of equal competence to those recommended for appointment . . . It is true that the proportion of non-Canadian faculty in Canadian universities is now high. This was the inevitable consequence of fast growth. It is likely that this proportion will now fall steadily for two reasons. First, enrolments are falling and the need for new faculty will diminish correspondingly. Second, with the expansion of graduate work in Canada during the 1960s an increasing number of qualified work in Canada during the 1960s an increasing number of qualified Canadians will be available for academic posts. In other words, the problem of alien professors in Canada is likely to be one of short duration and a healthy balance between Canadian and non-Canadian faculty will emerge in the next ten to 15 years."

C. B. Bourne, The University of British Columbia

Canadianization and Political Science

The CAUT Bulletin contacted Prof. Walter Young of the Political Science Department at the University of Victoria for his views on the question of Canadianization, and how it applies to the teaching of Political Science. He was interviewed for the Bulletin by Prof. Donald Savage.

Bulletin: It is frequently stated that there are particular problem areas in Canadian universities in terms of the issue of Canadianization, notably sociology, political science and other areas of social sciences, so first of all, do you accept that kind of criticism of political science in this country?

Young: I think in general terms I would. I think perhaps it is not as serious in political science as it is in sociology.

Bulletin: In what ways does this affect the teaching of political science in Canada in your view — this kind of employment pattern?

Young: Well, I think to the extent that it has been a problem in political science . . . it's really been a question of limiting the areas of research, so that you'll find that most of the research . . . if not all of it, that is done on Canadian political questions, is done by Canadians . . . which indicates that those Americans who are members of Canadian departments have not made that kind of research input . . . There are of course a number of individuals who came to Canada from the United States who in fact are very knowledgeable and have made a major contribution to Canadian political science in a variety of areas . . .

Bulletin: Such as?

Young: Well I can think of the last department I was in at UBC, where I think that if you went down the roster purely on the basis of citizenship or the country in which you got your first, second or third degrees . . . you would think; Aha! a very significant American content here — they must be destroying the opportunity of the students taking political science from learning more about their own country. But in fact, of course, many of the people from the United States who joined the department have made a major contribution to our understanding of Canadian institutions,

C.A.U.T.
A.C.P.U.
newsletter

January 1974

No Irish Need Apply

by DONALD C. SAVAGE

Colleges and Universities in Ontario: Interim Report of the Select Committee on Economic and Cultural Nationalism. Toronto: Queen's Printer, 1973. Pp. 39. 97 pages of tables and appendices.

Canada has a long and regrettable history of discrimination against "foreigners". The Irish learned this in the nineteenth century. The Ukrainians a little later on. Black and brown Canadians have always known that you can be a foreigner if you are a citizen. Professor Porter has explained how the system works in the *Vertical Mosaic*. Has the Select Committee of the Ontario Legislature added to this melancholy list by its report on Ontario professors?

The Committee never really makes clear either what it is for or what it is against. In a vague sort of way it proclaims that there should be more Canadian content in the curriculum of universities, more Canadians teaching and better graduate schools. But it really doesn't go beyond that. If it were concerned about cultural values, it might have considered seriously ways and means of sustaining Canadian writers and artists through increased grants from the Ontario government. It might have suggested that the Ontario government ensure that resources were available to allow a great expansion of research in Canadian history, politics, sociology and other so-called sensitive subjects. It could have recommended a programme of post-doctoral grants to finance such studies. It might have made more than a passing reference to the Royal Commission on Book Publishing in Ontario and the reluctance of the Davis government to support the industry in a more generous manner. It could have said something about the declining budgets in Ontario schools and the consequent lack of incentive to write and publish books. It might have recommended generous government support for buying books for university libraries without which research in the humanities and the social sciences cannot be done in Ontario. But it did not.

If it were concerned about the direction of scientific research, it might have suggested some specific areas in which Ontario universities do not now fulfill their tasks. It could then have suggested ways and means of funding such scientific, medical and engineering research. Instead we get bromides about geology being something Canadians should do. There is little recognition in the report of how complicated the question of science policy is nor of the work of the Bonneau-Corry, or Lamontagne or Macdonald commissions.

However, the Committee does believe that many of the problems could be solved by increasing the funding and quality of Ontario graduate schools. Few graduate deans would quarrel with that. However, the Committee does not even mention that the Government of Ontario is taking the exact opposite course and reducing funding for graduate programmes on the grounds of high-level unemployment. The Committee does not explore the reasons for the Government's policies, whether they are valid or not, whether or not excellence can be achieved within these constraints, or what the effect of a change of policy would be. The ambiguity of their position is demonstrated in recommendation 6.27 which on the one hand tells the Minister to develop graduate programmes and on the other "to take account of foreseeable trends in enrolment in universities, as well as having regard to the overall demand for graduates . . ." Can anyone take such analysis seriously?

But the Committee is primarily interested in the numbers game. The pages and pages of tables indicate this quite clearly. However, the deductions are confused and sometimes dangerous. The Committee recognizes that there was an extraordinary increase in student enrolment in Ontario universites from 21,852 in 1954-55 to 132,100 in 1972-73 and a consequent drastic increase in faculty from 2,170 to 10,610. It also recognizes that Canadian graduate schools did not produce enough graduates to meet the demand for professors. As a consequence a large number of foreigners were imported. It recognizes the acquired rights (if not the contributions) of those who came and does not recommend any retroactive penalty against them. This is the key recommendation since the levelling of student enrolment means that fewer professors will be hired in the near future and that the overall statistics are not, therefore, likely to change rapidly.

In recommendations 6.10 to 6.16 the Committee rejects quotas for a series of reasons largely based on the unfairness and impracticability of quota systems. It then goes on to propose quotas for new appointments if the universities do not measure up within three years: 80% Canadian citizens and 70% with graduate training in Canada. This latter is a recurring theme of the Committee. It repeatedly alludes to those Canadians who presumably polluted their minds by going abroad — a prejudice which would have the happy effect of eliminating both Robin Mathews and the Executive Secretary of CAUT from the job market. Both Professor Mathews and I can thank the four Conservatives who dissented — Sidney B. Handleman (Carleton), William G. Newman (Ontario South), Russell D. Rowe (Northumberland) and Gordon W. Walker (London North). Premier Davis also made it clear in a press conference that the Ontario government would not introduce the quotas recommended in the report.

Aside from the technical arguments about quotas, nowhere does the Committee indicate the faintest realization that it might be advisable for a Chinese expert to take a degree in China or that those who would like to secure expertise in other forcign cultures should take similar steps. Nor is there recognition that such studies would be valuable to Canada. The Committee does not seem to understand that the search for roots in our cultural mosaic may indeed lead students to study in Germany, Holland, Scandinavia, Italy, Japan and many other countries. Nor does it understand that Ontario will not, in the foreseeable future, be able to pay to have the British Museum, the Bibliothèque Nationale, the Musée de l'Homme, etc. in the province, and that it might be an advantage to Canadian scholarship to have Canadians use these magnificent resources and their equivalents in the pure and applied sciences for their own purposes. In fact, the tone of the report, despite protestations to the countrary, is that foreign is bad and that as much as

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possible Ontario should be insulated from foreign influences.

But what is foreign and what is Canadian? The argument in section 5.11 is revealing. It states that in future projections there is no clear indication of an improvement in the number of Canadians teaching in Ontario universities. It then goes on to make it clear that it does not consider as "Canadians" in the fullest sense required to make up this balance "those non-Canadians taking out Canadian citizenships for a variety of reasons" nor the foreign students who become Canadians, especially noting "those from under-developed countries". All Canadians are equal but some are more equal than others. Those born in Canada are more equal than those who were not, especially those from under-developed countries. I wonder how the two NDP members on the Committee will explain all this to their New Canadian constituents in Wentworth and Sudbury.

The main problem with the report is that the MPPs could not bring themselves to see the situation as it really is. There is concern in this country, not because of foreigners and foreign ideas. After all Canada is a country of foreigners. There is concern because for an important instant in time Americans came to Canadian universities in large numbers, dominated certain departments and raised fears about the cultural impact their presence would have. There are also fears that this situation might become self-perpetuating and thus deprive qualified Canadians of jobs. In turn this led to a great deal of discussion about academic nepotism in appointments — a more general and persistent problem independent of nationality. There are allusions to United States in the report but it would no doubt be difficult for Conservatives and Liberals to point out this situation too crassly in case someone should suggest that they might turn their attention to the number of American companies in Canada, American engineers on Canadian projects, American magazines like **Time** and **Readers Digest** with special privileges in Canada, and a host of other means by which American economic and cultural influence is felt. Perhaps the NDP members would rather forget the financial indebtedness of their party to branch-plant unions. It is easier to flay the wicked professors than to take steps to change the economic structure of the country.

If the problem is one of cultural survival, then the universities play an important but by no means solitary role. If the Committee were serious about its tasks, it would have studied this more general question and then seen where the universities contribute. That role would then probably be defined in terms of sustaining critical capacity and scholarship based both on Canadian and on foreign experience and on its role as patron of the arts. This would also eliminate the need to examine foreign influences in mathematics and other such silly endeavours.

Within this general context the universities can indeed be taken to task both for not ensuring a proper awareness of Canadian studies and for the failure to construct proper and locally accountible appointment procedures. I feel certain that the Symons Commission will reveal many instances in which departments in the humanities and the social sciences have ignored the Canadian experience or so downgraded it as to be derisory. This is true not only of certain sociology and political science departments but frequently also in literature both English and French. But Canadians should not try to shift the blame to "foreigners". Canadian academic senates have shirked their duties in this area. Academics regularly proclaim that academic senates must control the teaching programmes. Then the senates do nothing except rubber stamp departmental offerings. University senates either by themselves or through curriculum committees should query departments, particularly in the humanities and the social sciences, about their responsiveness to the Canadian experience. There is no reason why senates should not also insist on seeing development plans from departments.

If academics do not undertake this task, it is clear that governments will do it for them and at the same time establish a mindless conformity since to most politicians Canadian studies do not include dissenting studies. The Select Committee has shown the way in recommendation 6.32 in which it "further recommends that each department in each university be required to report annually and in a suitably descriptive form on the extent to which courses in the department reflect Canadian facts and problems, in each course as appropriate, the extent to which Canadian facts and problems are reflected in the curriculum of the department, the extent to which the curriculum and particular courses reflect priorities appropriate to Canada, and the extent to which research and development of new programs and materials is directed to the same end." No university could accept such political control of its curriculum and still be considered a university and not a propaganda factory. What will the Committee recommend next? The Quebec Government already lays down the approved version of history to be taught in the CEGEPs. Will the Ontario Select Committee be far behind?

Canadian universities must also take serious stock of their recruiting policies. The Committee rightly attacks the "rather casual approach" of some of the question of recruiting. Canadian universities, with a few exceptions, have traditionally been secretive in their hiring. For fourteen years the CAUT has been pressing first a policy of advertising, then of mandatory advertising, on the universities. This demand is repeated by the Committee. But most senates and boards of governors have not adopted such policies and even fewer have provided mechanisms for policing. Each year the vice-president academic should be required to deposit with the senate and the board of governors a list of all positions filled in the university and where and when they were advertised. If senates and boards do not require

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Dalhousie University
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Greater Accessibility Urged

Manitoba Report on Post-Secondary Education Released

by ISRAEL CINMAN

A provincial government task force, authorized to examine the state of post-secondary education in Manitoba, recommends that education at post-secondary level in the province be decentralized and made available to more people.

The Task Force, headed by Dr. Michael Oliver, President of Carleton University in Ottawa, made its report public last November. The report will be examined by the Manitoba Department of Education before being presented to the provincial cabinet for approval.

In tabling the 228 page book of analysis and recommendations, the Task Force recommends a two-tiered grants commission for all post-secondary education. It urges that full-time enrolment at the University of Manitoba should not exceed 15,000 students by 1980-81. It recommends that Brandon University concentrate exclusively on undergraduate education and that it develop suitable new programs in collaboration with Assiniboine College to meet local and special needs. And the Committee also urges that Brandon University be provided with necessary financial resources for this task.

The Report recommends that the University of Winnipeg continue to operate primarily as an undergraduate institution, suggesting that no Ph.D. programs be given at the University.

The Committee feels that it is imperative for day care centres to be established on each university and community college campus in the province, and that each university examine the status of women on its campus.

The Report goes on to urge the universities to immediately provide maternity leaves for both acadamic and non-academic staff, and abolish regulations which forbid the appointment of both husband and wife in the same office or department.

The Task Force Report recommends that the Government of Manitoba should press the Federal Government for a 45 per cent overhead allowance to be included in all research grants to the universities, and that the Government of Manitoba follow this procedure in making its own research grants.

The Commissioners also recommend a drastic reduction in the size of the senate at the University of Manitoba, in part by the elimination of most ex-officio members. They also favour a sharing of powers between boards and senates.

The Report has stirred widespread interest among the faculty in the three universities in the province. This interest was evident at a plenary meeting held to discuss the formation of a province-wide organization which would group the Faculty Associations in the three Manitoba universities into a provincial association. The proposed name for such an organization is the Manitoba Organization of Faculty Associations (MOFA).

In discussing the report, representatives of the Faculty Associations and CAUT were generally impressed with the concerns expressed by the Task Force, and were in general agreement with a large number of recommendations directed at post-secondary education by the report. They were particularly impressed by the Task Force's interpretation of the university's role as going beyond that of teaching. It should, the Commissioners write, strive to "increase knowledge as well as transmit it; it has the responsibility for research . . . it has an obligation to question received wisdoms, to scrutinize sceptically the shibbolleths of society and to exercise its independence in the criticism of established ways in doing things."

The Association agreed in principle with the idea of a statutory grants commission, and that it should operate with maximum openness. They favoured the views of the report concerning the importance of the senate as well as the recommendations to make such bodies in Manitoba more viable and with a sharing of powers with the Boards of Governors. They also supported the recommendation to ensure equality for women faculty members.

Some concern was expressed about the rigid way in which the University of Winnipeg is to be restricted in pursuing graduate programs. The Faculty Association representatives were in general agreement that because graduate programs are costly, a good deal of specialization should take place among the universities in the province They felt that it should not be necessary to restrict the development of graduate programs at Winnipeg through special legislation as recommended by the Task Force but through the operation of the Grants Commission.

The delegates expressed concern about the Task Force's recommendation for a 45 per cent overhead allowance for research. They felt that such a policy might result in a decrease in the average research grant. The delegates were prepared to support such a proposal if the 45 per cent figure were to be added on to the existing grants, but they felt that they should oppose it if such an overhead were to be subtracted from the grants.

The delegates considered that circumstances in Canada were not identical to those in the United States where indirect costs are frequently subsidized, and that different strategies should be developed in this country.

From p. 2

this, they are failing in their public trust. Senates should also require the creation of appointments committees in each department and set down procedures so that no one person or small group can manipulate the process to secure the appointment of their friends. Nor is there any reason why senates should not create university-wide appointments committees to review all appointments, to have the power to require information on advertising and the like, and to have the right to say no if the circumstances justify it. The spotlight must be turned on the appointment procedure so that the entire community, both inside and outside the university, can be sure that fair procedures were followed. Furthermore, deans and presidents should see the advertising that takes place to ensure that it is not so worded that only one person in the world could meet the qualifications or that it is solely for senior posts. Only in this way can we be sure that the United States is not the automatic choice for new candidates.

Canadian universities have been very slow to move in these directions. There has been a tendency to identify the issue with Professor Mathews, to reject the extremism of his rhetoric, and then to conclude that there is no problem. I do not think that this will suffice much longer.

This is a personal opinion and not the official policy of the CAUT.

Faculty Associations in Manitoba Will Form a Provincial Organization

A province-wide organization representing the three faculty associations at the three Manitoba universities will be established this Spring.

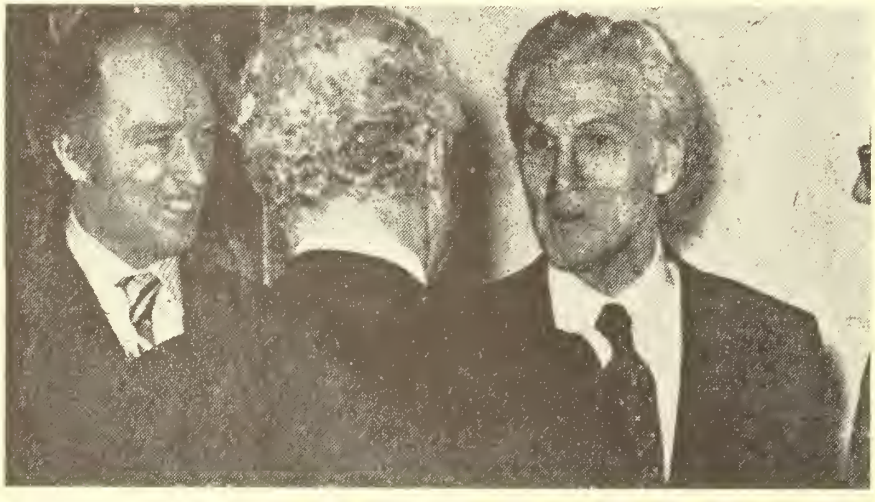
Presidents of the Faculty Associations from the University of Manitoba, Brandon University and the University of Winnipeg met last month to draft a constitution for the Manitoba Organization of Faculty Associations (MOFA). Similar provincial associations already exist in Alberta (CAFA), British Columbia (CUFABC), Quebec (FAPUQ), New Brunswick (FNBFA), Nova Scotia (NSCUFA) and Ontario (OCUFA).

The draft constitution, which will have to be ratified by individual Boards of the Faculty Associations concerned, describes the organization's functions as that of promoting "the quality of education and the interests of members of the faculties at the university, and to act collectively in furthering their common interests."

The Organization, as set out in its constitution, will be governed by a Council, consisting of three representatives of each member association, with at least one representative coming from the association's executive. One of the Council members shall be appointed to the Board of the CAUT, and a CAUT representative will be invited to attend each meeting of the Organization.

The Organization hopes to be an effective voice representing the faculty throughout the province, and will establish standing or special committees where it may deem advisable. One of the first tasks for the Organization will be a thorough review of the Oliver report on post-secondary education in Manitoba. **I. C.**

Former CAUT President New Chief Justice of Canada



A former president of the Canadian Association of University Teachers, Professor Bora Laskin, has been named the new Chief Justice of Canada. Chief Justice Laskin was president of the CAUT during the 1964-65 academic year, while teaching law at the University of Toronto.

The new Chief Justice was born in Fort William, Ont. and educated at the University of Toronto, Osgoode Hall Law School and Harvard Law School.

He taught law at the University of Toronto for 16 years where he earned a national reputation as a scholar in constitutional law, as an arbitrator in labor disputes and as a staunch defender of civil liberties.

In 1971 the Canadian Association of University Teachers presented Chief Justice Laskin with the Milner Memorial Award, granted in honor of James Milner, former chairman of the Academic Freedom and Tenure Committee. The award is given for distinguished contribution to the cause of academic freedom and for actions undertaken on behalf of academic freedom or on writings which contribute significantly to an understanding and strengthening of academic freedom in the Canadian community.

University of Manitoba Faculty Favours Certification

57.5 per cent of the faculty at the University of Manitoba favour unionization as a means of strengthening their position in decision making apparatus at the university and provincial levels.

In a vote held on November 27 and 28 of last year, 562 out of 1,134 eligible voters cast their ballots in favour of belonging to a union while 415 members of the association voted against certification.

According to Professor Roy Vogt, president of the University of Manitoba Faculty Association, the Manitoba Labor Board, conducting a hearing on the Faculty's request for certification was forced to call a vote "because there was no clear demonstration of support for the Faculty Association position." Prior to the vote an agreement was reached that if 50% of those voting had rejected certification, the Faculty Association would withdraw its bid for certification.

The Labor Board ordered the faculty vote to determine whether the members of UMFA wanted the Association certified as their bargaining agent.

In view of the results, the Labor Board will now reconvene on January 29, and Professor Vogt hopes that the results of the vote make it clear that no further canvassing of the faculty is needed. Speaking on the phone, Professor Vogt said the results of the balloting signified a clear victory for those wishing the Faculty Association to become a certified collective bargaining agent.

Those opposing certification felt that the faculty already has enough power in its dealings with the university, but does not use this power to its fullest potential. They felt that unionization is a force which will serve to divide the faculty into two camps and will set it apart from the students. They also felt that unionization will bring about rigid structures within the university and will create a situation where different faculties within the university will suffer a loss of their autonomy. Accordingly, this particular faction predicted a defeat for certification advocates.

The Faculty Association, however, had more modest claims, predicting a 55 per cent majority. "We knew it was going to be close," said Vogt. "But the other side thought it could win. We had a very good showing, and have greatly strengthened our positon." **I. C.**

POSTES VACANTS/AVAILABILITIES

ADMINISTRATION

ALGOMA UNIVERSITY COLLEGE. **Registrar.** Requirements: B.A. minimum with experience as registrar or assistant at university level. Responsible for student admissions, registration, preparing statistical information. Other duties include overseeing student scholarships, bursaries and loans. Salary to be negotiated. Apply to Professor Francis R. Guth, Acting Principal, Algoma University College, Shingwauk Hall, Sault Ste. Marie, Ontario P6A 2G4.

CARLETON UNIVERSITY. **Faculty of Arts.** Division 1 (Humanities) of the Faculty of Arts, Carleton University, is presently seeking a new Dean. This appointment would take effect July 1, 1974, for a six-year term; salary is negotiable according to qualifications. Resumé may be sent to and interviews may be arranged by writing to Professor Claudia Haines, Convenor, Search Committee for Dean, Division 1, Room 2007, Arts Tower, Carleton University, Ottawa, Ontario K1S 5B6. Deadline for submissions is February 15, 1974.

McGILL UNIVERSITY. **Comparative Literature — Director.** The Faculty of Arts invites applications for the position of director of comparative literature, whose major responsibilities will be the evolving of a programme for presentation for university and provincial government approval. The programme will include all language departments at McGill as well as the departments of history, philosophy, art history, etc. Candidates must be fluent in English and French and preferably in some other language. Previous administrative experience is desirable. The appointment will be made at the rank of professor or associate professor, and the salary will be commensurate with the person's qualifications and experience. All applications should be received by 15 February at the latest since the appointment will be made before the end of February, 1974. Please address applications and enquiries to Selection Committee for the Comparative Literature Programme, c/o The Dean of the Faculty of Arts, McGill University, P.O. Box 6070, Station "A", Montréal H3C 3G1 Québec.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **Faculty of Medicine.** Applications are invited for the position of Associate Dean of Community Medicine at Memorial University, St. John's. Community Medicine is one of three major divisions in the Faculty of Medicine at Memorial University. The person appointed would be expected to assist in developing the general policies and areas of emphasis of the Medical School and, in particular, the Division of Community Medicine, ensuring that these policies are reflected in faculty recruitment and other activities. Preference will be given to candidates who have had considerable research and administrative experience. The duration of the appointment will normally be for a period of three years. The post will carry an appropriate academic rank and tenure in accordance with university regulations. Salary will be according to qualifications and experience. Applications, accompanied by a detailed *curriculum vitae* and the names of three referees, will be received until February 15, 1974 by either Dean Ian E. Rusted or Dr. Boyd Suttie, Selection Committee, Faculty of Medicine, Memorial University of Newfoundland, St. John's, Newfoundland.

UNIVERSITY OF WINDSOR. **School of Dramatic Art — Voice Instructor/Director.** A Voice Instructor and Director is required by the School of Dramatic Art, University of Windsor. Effective date is September, 1974. The candidate will be required to teach Voice, and Singing with additional courses in Acting, Interpretation or Theatre History. In addition he will direct major productions. The candidate must have achieved distinction in both university and professional theatre. He must be a graduate of a recognized university with a Ph.D. M.F.A. or M.A. degree or equivalent. He must have at least five years' university experience. Salary is negotiable. Interested applicants please apply, by sending resumé with letters of reference to Director, School of Dramatic Art, University of Windsor, Windsor, Ontario. (519) 253-4232 Ext. 145.

UNIVERSITY OF WINDSOR. **Director-Acting Instructor — School of Dramatic Art.** The candidate will be required to teach Acting, Directing with additional courses in History, Speech or Interpretation. In addition, he will direct major productions. Effective date is Sept. '74. The candidate must have achieved distinction in both university and professional theatre. He must be a graduate of a recognized university

THE UNIVERSITY OF WESTERN ONTARIO
Department of History

One year leave replacement in general modern European and diplomatic history, lecturer or assistant professor.
Qualifications. Ph.D. or near.
Apply to:

J. N. Thompson,
Chairman,
Department of History,
University of Western Ontario,
London, Ontario
Deadline for applications: 15 February, 1974.

THE UNIVERSITY OF WESTERN ONTARIO
Department of History

Probable appointment in Chinese History. Ability to teach some modern European history an advantage. Lecturer or assistant professcr.
Apply to:

J. N. Thompson,
Chairman,
Department of History,
University of Western Ontario,
London, Ontario
Deadline for applications: 15 February, 1974.

Faculty of Music
THE UNIVERSITY OF WESTERN ONTARIO
Department of Theory and Composition

The Faculty of Music invites applications for a one-year appointment in the Department of Theory and Composition.

Rank:
Assistant professor.

Qualifcations:
Ph.D. in theory or musicology; teaching experience in the areas of theory and history at both undergraduate and graduate levels.

Teaching duties:
Undergraduate theory (comprehensive musicianship approach integrated with history).
Seminars in graduate theory.

Salary:
Negotiable.

Inquiries:
Please send *curriculum vitae* and documentation of experience to:

Dr. Gerhard Wuensch
Chairman, Theory and Composition Department
The University of Western Ontario
London, Ontario
N6A 3K7

Appointment date:
July 1, 1974.

Closing date for receipt of applications:
March 1, or until filled.

with a Ph.D., MF.A., or M.A. degree or equivalent. He must have at least five years' university experience. Salary is negotiable. Interested applicants please apply, by sending resumé with letter of reference to Director, School of Dramatic Art, University of Windsor, Windsor, Ontario. (519) 253-4232 Ext. 145.

UNIVERSITY OF WINNIPEG. **Chairman, Department of Chemistry.** A chairman is required to guide the teaching and research activities of a small undergraduate department. Ph.D. with extensive teaching and research experience. Salary and rank will be commensurate with qualifications and experience. This appointment will begin July 1, 1974. Send applications, before February 28, 1974, to Dr. H. M. Hutton, Department of Chemistry, University of Winnipeg, Winnipeg, Manitoba, R3B 2E9.

UNIVERSITY OF WINNIPEG. **Chairman, Department of Psychology.** An appointment will be made, at the rank of Assistant Professor or above, for a chairman to supervise the Department of Psychology, consisting of twelve full-time members of diverse research and applied interests and 300 undergraduate major and honours students. Some teaching duties are also involved. The successful candidate should have the Ph.D. (or equivalent), teaching and research experience and administrative skills. Salary will be commensurate with qualifications and experience. The appointment will be effective July 1, 1974. Applications received until April 30, 1974 or until appointment is made. Apply to Professor E. Allen, Chairman, Departmental Selection Committee, University of Winnipeg, Winnipeg, Manitoba, Canada R3B 2E9.

ACCOUNTING

SIR GEORGE WILLIAMS UNIVERSITY. **Department of Accountancy.** Applications are invited for academic appointments at the rank of Assistant Professor. Ph.D. or D.B.A. preferred, with two years' teaching or equivalent industrial experience in the field, to teach managerial and/or financial accountancy, computerized audits, taxation. Salary commensurate with qualification and experience. Apply to Chairman, Department of Accountancy, Faculty of Commerce and Administration, Sir George Williams University, 1435 Drummond Street, Montreal 107, Quebec.

ANTHROPOLOGY

UNIVERSITY OF ALBERTA. **Department of Anthropology.** One position for a person with a Ph.D. at the rank of Assistant or Associate Professor. Persons able to teach undergraduate and graduate students in any field or social/cultural anthropology will be considered. Applicants who could take charge of a paleo-ecology laboratory and relevant teaching and guidance of graduate and undergraduate students in palynology, soil analysis, fire ecology, will also be considered (Ph.D. in related fields would be acceptable for this position). Apply to Dr. H. T. Lewis, Chairman, Department of Anthropology, University of Alberta, Edmonton, Alberta. Effective date of appointment: July 1, 1974. Applications close when position is filled.

UNIVERSITY OF NEW BRUNSWICK. **Department of Sociology and Anthropology.** There will be one or two vacancies for Anthropologists. The appointments will be made at the rank of Assistant or Associate Professor and will take effect from 1st July 1974. In 1973-74 the salary scale for Assistant began at $11,500 and for Associates at $15,000. Candidates for both positions should be in possession of a Ph.D. They should have completed a substantial programme of field-work and have strong theoretical interests outside of North America. Great stress is currently being placed on our Introductory courses and it would be helpful if candidates were prepared to teach at least a section of these courses. In addition they should be prepared to participate in an expanding graduate programme. Applicants with Canadian experience are particularly welcome. Applications should be submitted as soon as possible and no later than 1st March 1974, and should include a *curriculum vitae* and the names of three referees, addressed to Co-ordinator of Anthropology, University of New Brunswick, Fredericton, New Brunswick.

ART HISTORY

CARLETON UNIVERSITY. **Art History.** Applications are invited for two positions vacant on 1 July 1974 for scholars with areas of specializations in Medieval and North American Art with a special emphasis on Canadian Art. Rank and salary are to be commensurating with the candidates credentials and an appointment at a senior rank is possible. Teaching responsibilities will include a course on the intermediate and honours level. Applicants are requested to forward a detailed *curriculum vitae* plus the names of three referees to Professor David Burnett, Chairman, Appointments Committee, Department of Art History, Carleton University, Ottawa, Ontario, K1S 5B6, Canada.

BIOMEDICAL SCIENCES

UNIVERSITY OF GUELPH. **Department of Biomedical Sciences.** Applications are invited for positions as Assistant or Associate Professors in Biomedical Sciences with emphasis in mammalian physiology. Salary minimum Assistant Professor $12,350.00, minimum Associate Professor $15,800.00. Posts include teaching and laboratory demonstrating in aspects of physiology and/or medical biochemistry to students in Veterinary Medicine, Animal and Human Physiology at the undergraduate and graduate levels. The positions require an advanced degree in physiology or clinical biochemistry and teaching experience. Candidates with professional qualifications in Veterinary Medicine are invited to apply. A research interest in aspects of pathological physiology or clinical chemistry as it applies to animal disease is desired. Applicants should submit a *curriculum vitae* and the names of three references as soon as possible to Dr. H. G. Downie, Chairman, Department of Biomedical Sciences, Ontario Veterinary College, University of Guelph, Guelph, Ontario, Canada N1G 2W2.

BIOLOGY

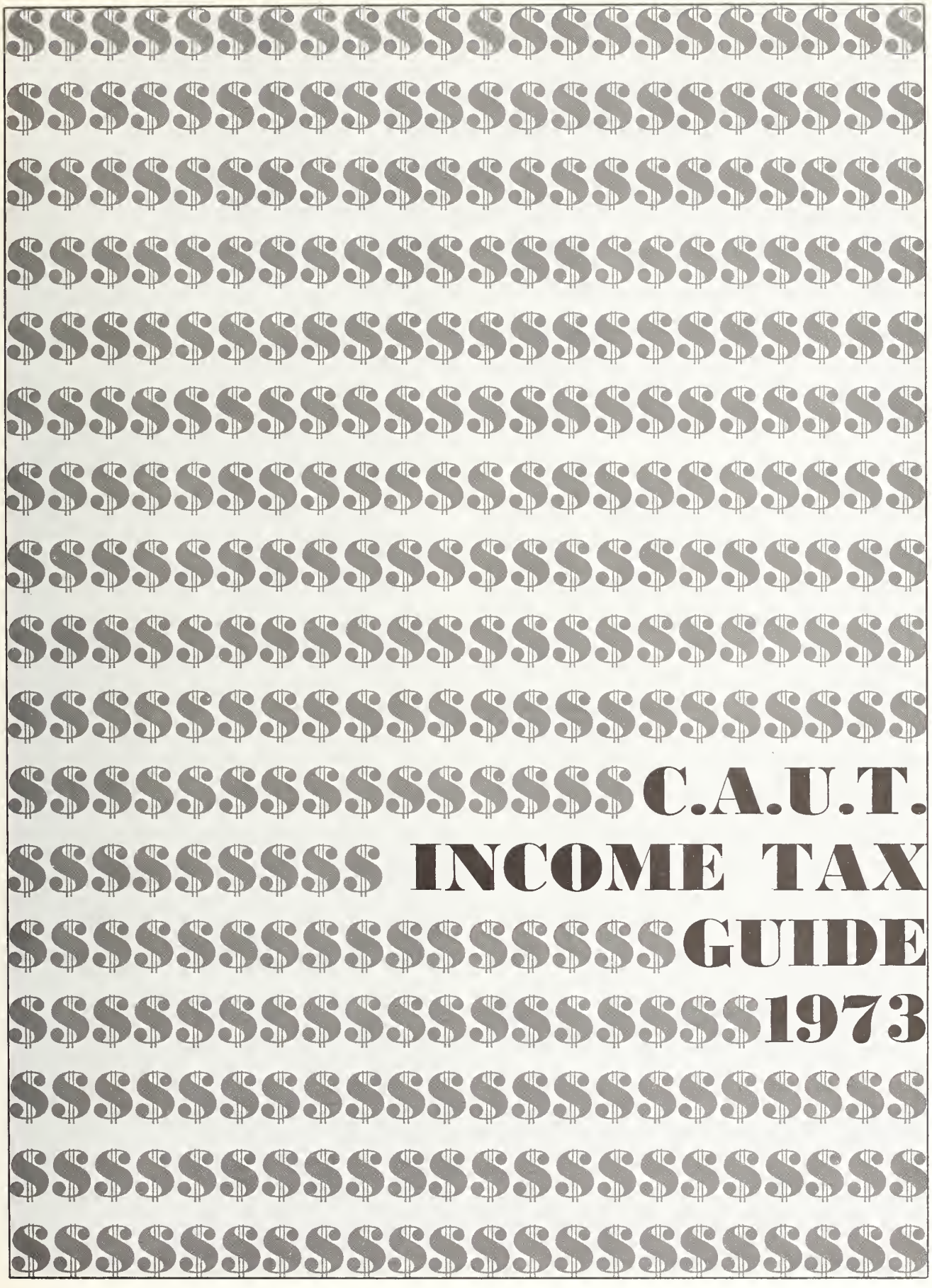
QUEEN'S UNIVERSITY. **Department of Biology.** Applications are invited for 3 positions in this department in the general areas (i) vertebrate biology, (ii) cell or developmental biology, and (iii) experimental plant science. Well qualified candidates in related fields may also be considered. Appointments will be made at the rank of Assistant Professor to start July 1 or September 1, 1974, and will initially be for a period of 1 to 3 years. Successful candidates will be expected to teach comparative anatomy, or introductory cell biology, or plant science (as appropriate), and participate in the graduate and research programs of the department. Apply with *curriculum vitae* to Dr. G. R. Wyatt, Head, Dept. of Biology, Queen's University, Kingston K7L 3N6, Canada.

WILFRID LAURIER UNIVERSITY (Formerly Waterloo Lutheran University). **Department of Biology.** Applications are invited for two positions with preference being given to candidates who have demonstrated superior teaching ability in undergraduate biology. 1. Associate or full professor preferably to teach ecology but other fields of specialization will be considered. Duties involve undergraduate teaching with the possibility of serving as departmental chairman for a 3-year term. 2. Assistant or associate professor qualified to teach plant physiology and/or other botanical subjects in an honors undergraduate program. Stipends will be consistent with rank and qualifications. Applications including *curriculum vitae*, names of three referees and reprints of published research should be sent to Dr. A. A. Wellwood, Chairman of Selection Committee, Department of Biology, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5. Closing date for applications — March 1, 1974.

YORK UNIVERSITY. **Department of Biology — Cellular and Molecular Biology.** A senior position at the rank of Full or Associate Professor is available in the Department of Biology, York University, Toronto, tenable July 1, 1974. Preferred areas of research interest are: genetics and biochemistry of development, cellular and molecular genetics and neuro-biology. Exceptional junior candidates may also be considered. Salary negotiable and commensurate with rank. Send *curriculum vitae*, reprints and names of three referees to Professor J. D. Friesen, Department of Biology, York University, 4700 Keele Street, Downsview, Ontario M3J 1P3, Canada.

BUSINESS ADMINISTRATION

UNIVERSITY OF ALBERTA. **Faculty of Business Administration and Commerce.** Positions in all areas of the faculty may be available in the 1974/75 academic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INCOME TAX
GUIDE
1973

The income tax consequences of the distinction between employment and business income

The new Income Tax Act (Chapter 63) [Chapters 38 & 39] like the old one contains no statutory definition of "income" although Section 3 [23] [1, 2] does provide a formula for determining a taxpayer's income for a taxation year. The Act continues to distinguish among the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

Employment Income is the teacher's salary or other remuneration received by him for the performance of duties arising from his "contract of service". (Sections 5 & 6) [26, 27 and 30 to 34]. Section 8 [53 to 73] describes the expenditures which may or may not be deducted from employment income.

Business Income (Section 9) [74 to 76] includes the remuneration received by a teacher for professional services rendered under a "contract for services".

The professor may find it to his advantage to consider the distinction between these two sources of income because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment only a restricted list of statutory deductions are permitted whereas the recipient of business income may generally deduct any reasonable expenses which were incurred for the purpose of earning the income other than payments on account of capital.

Income from employment

A teacher's annual salary which he receives for his teaching and administrative duties is clearly income from employment. To this must be added fringe benefits which represent remuneration for service. Fringe benefits are generally non-cash emoluments.

DNR,[3] Taxation, issued Interpretation Bulletin IT-71, dated October 3, 1972 enumerating various common types of fringe benefits and indicating whether or not the value thereof should be included in the employee's income.

Bulletin IT-71 may be obtained from any District Taxation Office.

Examples of fringe benefits which must be included in income from employment are:

a) the value of benefits received from his employer such as payments by the university of premiums for a provincial hospitalization of medical care insurance plans;
b) allowances for personal or living expenses received from his employer;
c) the cost of the personal use of an automobile provided to an employee by his employer;
d) wage loss benefits of a sickness or disability insurance plan received from a plan maintained by the university;
e) that part of a premium paid by the university on his behalf which is for group life insurance in excess of $25,000;
f) expense allowances, except those received in the form of an accountable advance. (See "travelling expenses" below.)

Examples of fringe benefits which need not be included in income are:

a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of the employment at which, for security or other reasons, public and private vehicles are not welcome or not practical;
b) loans where an employer lends money to an employee without interest or at an unusually low rate, he is not regarded as conferring a taxable benefit on the employee within the meaning of Section 6 of the Act;
c) normally where the employer maintains recreational facilities for employees' use without charge or for a nominal fee the value of such benefits are not regarded as taxable income;
d) where an employer makes contributions to a private health service plan in respect to an employee neither the employers contributions nor the benefits of such a plan are regarded as taxable benefits;
e) moving expenses which are reimbursed;
f) where an employer requires an employee to attend a convention as part of the duties of his employment and reimburses him for reasonable costs incurred in so doing, such reimbursement would not normally constitute income in the hands of the employee.

and from IT-131

Income from a business

Many teachers provide services for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his regular salary a professor may derive income from royalties, consulting fees, writing, lectures, appearances on television or radio, all of which are usually classed as income from a business. In computing taxable income the teacher may deduct such expenses as are allowable from business income.

In addition to the above a teacher may perform other services which fall into a gray area between employment and business income. The services may be similar or identical with those performed under the teacher's regular employment contract such as teaching in night or summer school and the marking of examination papers.

Whether a contract of service or a contract for services exists will depend upon the facts of each case. Some of the factors which provide evidence of a contract for services are as follows:

a) Where the discretion of the teacher is such that the university exercises little, if any, control over the way the teacher carries out his duties, i.e., the teacher is hired to provide an end result.
b) Where the teacher's discretion and responsibility for expenses incurred by him in providing the services are clearly defined in a formal contract or exchange of correspondence.
c) Where the teacher has to employ the services of others in carrying out his contractual obligation.
d) Where the teacher supplies services to more than one university or institution.

Many universities enter into separate contracts with teachers for these supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A [TP4A] form rather than on the T4 [TP4], such practice provides evidence that the university does not consider the remuneration to be employment income. This greatly strengthens the teacher's position when he reports the fee as business income on his income tax return.

In practice, services performed by teachers for universities other than their own will probably be recognized as contracts for services more readily than similar services performed for their own universities. Thus, it may be wiser for income tax purposes to teach summer school at the community college down the street or at the "rival" across town. Similarly, a professor who teaches a non-credit course for one of the various institutions, e.g., the Society of Industrial Accountants or the Institute of Canadian Bankers would do well to arrange for payment directly from the sponsoring body. If the remuneration is channelled through his own university and is reported on the T4 [TP4] form he will experience extreme difficulty in persuading his District Taxation Office that it is business income. His prospects for success would improve if the income were reported on a T4A [TP4A] form rather than on a T4 [TP4] but most universities are loath to honour such requests.

Clearly it is to a teacher's advantage to have all of his business income recognized as such because of the broader range of deductible expenses. Since no income tax will be withheld at source from business income the taxpayer should remember that he must make up for this deficiency when his annual income tax return is subsequently filed. Furthermore, when a taxpayer's business or property income reaches 25% of his total income the law requires that quarterly instalments of estimated income tax are paid. (Subsection 156 (1) [754].

Deductions from employment income

Section 8 [53 to 73] describes most of the deductions which are permitted from employment income. Those of particular interest to university teachers are as follows:

a) *employment expense* — all employees are now entitled to deduct an employment expense amounting to 3% of income from all offices and employments including research grants up to a limit of $150. This is a stand-

ard allowance which requires no supporting vouchers or receipts. (Paragraph 8 (1) (a)) [54].

b) *legal expenses* — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b)) [71].

c) *contributions to teachers' exchange fund* — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding $250.00 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) [73].

d) *travelling expenses* — in some rather limited situations a teacher may deduct certain travelling expenses. In order to qualify he would have to meet the following conditions;

(i) be ordinarily required to carry on the duties of his employment away from his employer's place of business;

(ii) have a contractual responsibility to pay travelling expenses incurred in the performance of his duties;

(iii) and have no allowance for travelling expenses which was considered under the Act as being non-taxable income.

Relevant situations might arise where a professor participates in an exchange programme or is required to commute between two campuses separated by distance. (Paragraph 8 (1) (h)) [57].

e) *dues and other expenses of performing duties*

(i) Annual professional membership dues, the payment of which was necessary to maintain a professional status which is recognized by statute. Membership in professional societies may be disallowed where the professor has employment income only. They are generally allowed as a deduction from business income.

(ii) *faculty association fees* are usually allowed.

(iii) Office rent, salary to an assistant or substitute, or cost of supplies if required by the contract of employment and not paid for by the employer or, reimbursed to the employee.

f) *unemployment insurance premiums* (Paragraph 8 (1) (k)) [64A].

g) *Canada Pension Plan Contributions* (Paragraph 8 (1) (1)) [64B].

h) *contributions to a registered pension plan* — up to $2,500 each year. Paragraph 8 (1) (m) [64C] and Subsection 8 (6) [66].

i) *contributions to a registered retirement savings plan* — a teacher may choose to suplement his university pension by making contributions to a registered retirement savings plan. Such contributions are deductible up to a limit of the lesser of 20% of his salary and $2,500, including the amount which he contributed to a registered *pension* plan. If his employer does not contribute to a registered *pension* plan during the year his limit for contributions to his registered *retirement savings* plan will be increased to the lesser of $4,000 and 20% of his earned income (Subsection 146 (5)) [684]. If an employee borrows money to contribute to such a plan, the interest on the loan is tax deductible.

These savings and accumulated income from the plan may be converted to a pension (life annuity) at any time before age 71.

Also of interest, particularly to elderly teachers who continue to work on a full or part time basis past age 65, has the right to defer income tax on funds received from *pension* plans by transferring these amounts into a registered *retirement savings* plan. Old Age Pension receipts also qualify. These transfers will remain tax exempt until they are withdrawn from the registered retirement savings plan. The transfer contributions are not subject to the limits of $2,500 and $4,000 mentioned above. Such an arrangement permits a professor to defer income tax on pension receipts until he retires — at least up until age 71. (Subsection 146 (16)) [676].

j) *moving expenses in connection with a new job* — moving expenses include the costs of travelling, transporting or storing household effects, temporary lodging and meals, cancelling a lease or selling the old residence. (Section 62) [316 to 319]. (See DNR pamphlet "Moving Expense".)

k) *child care expenses* — include baby sitting services, day nursery services or lodging at a boarding school or camp under certain circumstances. (Section 63) [320 to 325]. (See DNR pamphlet "Child Care Expenses").

Deductions from Business Income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred by him in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay.

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, postage, typing, photo copying and wages for part-time help. The taxpayer must be prepared to document such expenses if requested to do so.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail:

Office Expenses:

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eight of all costs of maintaining the residence may be deductible.

The maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning, mortgage interest and capital cost allowances (depreciation), or rent, if applicable. Depreciation on any office furniture and equipment employed in his business may also be claimed as a deduction. It should remembered, though, that previously allowed capital cost allowance may be recaptured and included in income if the assets being depreciated are subsequently sold for more than their depreciated value or converted to a non-business use. It should also be noted that the disposition of one's principal residence is specifically exempted from capital gains taxation. Obviously, if a portion of one's house is used for business purposes then when the house is sold a proportionate part of the difference between selling price and cost will not enjoy the exemption from capital gains taxation.

If the taxpayer buys a house and establishes an office in it at the time of purchase, the capital cost of the house is the purchase price including commissions and legal fees. If he buys a house and later establishes an office then the capital cost of the residence will be its fair market value on the date it first began to be used to earn income. Suppose an eight-room house was purchased for $35,000 ten years ago but is worth $50,000 on January 1, 1973 when an office was established in one room which is now being used for the purpose of earning business income. The $50,000 value must be allocated to land and building. The realty tax assessment apportionment is normally acceptable, although other logical apportionments between land and building may be preferable in some cases. Suppose the assessment shows a value of $4,000 for the land and $16,000 for the building. The capital cost of the house will be $16,000/20,000 x $50,000, which equals $40,000. If the office is of average size in the eight-room house the taxpayer may claim capital cost allowance on one-eight of $40,000 or $5,000.

The maximum rates of capital cost allowance allowed under the regulations are 5% of the capital cost for brick buildings, 10% for frame buildings and 20% for furniture and equipment. Capital cost allowances are applied to residual balances and not to original values. For example, if the $5,000 referred to above related to a brick building, the capital cost allowance for the first year would be $250 (5% of $5,000), and for the second year it would be $237.50 which is 5% of the residual value (5% of ($5,000 – $250)). For the third year it would be $225.62 being 5% of ($5,000 – $487.50) and so on.

Automobile Expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires some record of the total costs and the portion reasonably allocable to the business use. If requested, a taxpayer should be prepared to satisfy the tax department that he is entitled to the expenses claimed. He should be able to produce vouchers for the automobile expenses listed and to support both the total miles and the business miles travelled during the year. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips if any.

Cash expenses will include gas, oil, repairs, supplies, tires, parking, car wash, licence fees, finance costs and insurance premiums.

Capital cost allowances may also be claimed at the rate of 30% of the diminishing or residual value. (Cost less accumulated depreciation).

A mileage record should be kept and the cost per mile determined. (Total cost divided by mileage). This mileage cost may then be applied only to the number of miles travelled on business.

If during the year, taxpayer has traded in his car for a new one, he must add the amount charged by the seller to the undepreciated capital cost of the used car.

An example may clarify:

Initial cost of car	$3,500
1st year capital cost allowance at 30%	$1,050
Undepreciated capital cost at end of 1st year	$2,450
2nd year capital cost allowance at 30%	$ 735
Undepreciated capital cost at end of 2nd year	$1,715
3rd year capital cost allowance at 30%	$ 515
Undepreciated capital cost at end of 3rd year	$1,200

In 1973 the taxpayer traded this car in for a new one at a cost of $3,700. He paid $2,800 cash plus a $900 trade-in allowance. The new capital cost is determined by adding the cost of the new car to the undepreciated capital cost of the old car and deducting the trade-in allowance or sale price.

Hence, his new capital cost is $4,000 ($3,700 plus $1,200, less $900). In his 1973 income tax return he makes the following statement on automobile expenses:

CASH EXPENSES

Gasoline	$250	
Car wash	$ 8	
Parking	$ 42	
Repairs	$100	
Licence	$ 35	
Insurance premium	$150	$ 585

CAPITAL COST ALLOWANCE

Undepreciated capital cost of $4,000 at 30%	$1,200
Total cost for the year	$1,785

MILEAGE

Old Car	
— Odometer reading when sold	35,000
— Odometer reading beginning of year	30,000
— Mileage for year, old car	5,000
New Car	
— Odometer reading at end of year	5,200
— Total mileage for both cars	10,200

Cost per mile — 17.5 cents ($1,785 ÷ 10,200 miles)
Total business use of automobiles: 400 miles at 17.5 cents = $70.00

Business or professional fee income

A taxpayer reporting business income and expenses must complete the schedule provided for this purpose with the 1973 income tax return.

The following is an example of a typical statement of business income and expenses

Professional fees (gross)		$3,250
EXPENSES		
operating (see statement below)	$390	
supplies	$ 50	
capital cost allowances (see below)	$490*	
Automobile expenses (see above)	$ 70	
Books and periodicals	$200	$1,200
Net professional income		$2,050

DETAIL OF OFFICE EXPENSES — OPERATING

Realty taxes	$1,000
Interest on mortgage	$1,500
Repairs	$ 100
Insurance	$ 75
Heat	$ 275
Telephone	$ 100
Water	$ 50
Light	$ 20
Total operating expenses for the entire house	$3,120
One-eighth (assuming that the office occupies one room of average size in an eight-room house)	$390

* The capital cost allowance will vary depending upon whether the house is brick or frame, as follows:

Brick building	$250 (see below)
Furniture and equipment	$240
Total	$490
Frame building	$500 (see below)
Furniture and equipment	$240
Total	$740

CAPITAL COST ALLOWANCES

	Class 3	Class 6	Class 8	Class 10
Undepreciated capital cost at beginning of year	$5,000	$5,000	$1,000	$1,200
Additions at cost	—	—	200	3,700
	$5,000	$5,000	$1,200	$4,900
Less proceeds of disposals	—	—	—	900
U.C.C. before C.C.A.	$5,000	$5,000	$1,200	$4,000
Rates allowable	5%	10%	20%	30%
Capital cost allowances	250	500	240	1,200
Undepreciated capital cost at end of year	$4,750	$4,500	$960	$2,800

NOTE:
Class 3 — Brick buildings
Class 6 — Frame buildings
Class 8 — Furniture and equipment
Class 10 — Automobiles

Fiscal year

A taxpayer may adopt a fiscal year for reporting business income which may not necessarily conform to the calendar year. However, once a fiscal year has been established it may not be changed without the concurrence of the DNR, Taxation (Subsection 248 (1)) [1]. (Employment income must be calculated on the calendar year.)

Accrual method of reporting from a professional business

Under the new Act the option of reporting income for professional services on a "cash" basis no longer prevails. The taxpayer must declare all such income in the year in which it becomes receivable regardless of whether or not it is actually received. An amount for services rendered will be deemed to have become receivable on the date when the bill for services is presented, the date when the bill would have been presented if there were no delay in presenting it, or the date when payment is received, whichever is earliest (Section 34) [203-204]. (See DNR pamphlet, "Professionals: Income Calculation").

Capital gains

The new Act provides for the first time in Canada that certain capital gains and losses from the disposition of property must be taken into account in determining income. This new capital gains tax does not appear to pose any problems peculiar to university teachers with the possible exception of a) capital gains on the disposal of a residential property containing an office the expenses of which have been claimed as a deduction from business or professional income and b) a deemed capital gain on a principal residence which was rented during the owner's absence abroad and then subsequently reoccupied. (See the sections in this Tax Guide entitled "Office expenses" and "Canadian rental income of non-residents").

DNR, Taxation has published a booklet entitled *Capital Gains* which may be obtained from any District Taxation Office.

Scholarships, fellowships, bursaries, prizes and research grants

DNR, Taxation, issued Interpretation Bulletin IT-75, dated November 3, 1972, which defines each of the above categories of income and its treatment under the Act. The name applied to any specific grant may not be indicative of its nature, i.e., a "research fellowship" could be either a research grant or a fellowship, depending upon its nature. Consequently, this bulletin should be reviewed by taxpayers receiving any of these types of income.

Bulletin IT-75 may be obtained from any District Taxation Office.

Research grants are treated differently than income from any of the other four sources mentioned above, as follows:

Scholarships, fellowships, bursaries and prizes

Paragraph 56 (1) (n) [287g] requires that the total of all amounts received in respect of the above in excess of $500 must be included in income. Teachers and students are again reminded of their rights under Sections 62 [316 to 319] and 63 [320 to 325] to deduct moving and child care expenses in some situations as mentioned earlier in this Guide.

Research grants

Research grants must be included in income to the extent that they exceed expenses incurred in carrying on the work. Personal or living expenses are not deductible except travelling expenses including meals and lodging while carrying on the work away from home. (Paragraph 56 (1) (o)) [287h].

It should be noted that expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. Thus, all expenses incurred for the purpose of carrying on the research are deductible to the extent they relate to the grant including expenditures of a capital nature. (Interpretation Bulletin IT-75, paragraphs 7 and 12.)

There is no $500 exemption for research grants.

DNR, Taxation, has ruled that it does not consider a research grant to be "received" as income if the following circumstances exist:

a) funds are made available to an individual who holds an academic appointment at a university, hospital or similar institution to enable the individual to carry on research or similar work;
b) the funds are paid directly to the university, hospital, or similar institution;
c) the funds are provided only for the purpose of defraying the costs of the research project, and
d) the funds were not used by, or otherwise available for the personal benefit of the individual.

(Interpretation Bulletin IT-75, paragraphs 10 and 11).

Sabbatical leaves

Only the *Canadian* income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described later in the Guide.

Sabbiticals — Residents of Canada

According to present DNR interpretation, a professor on sabbatical who *remains a resident of Canada* must include a *continuation of whole or part* salary in income without the benefit of any allowance for travelling or other expenses related to his research. On the other hand, if his sabbatical is financed by a *research grant* from his employer or from an outside institution he may deduct therefrom for tax purposes such expenses as are described in Paragraph 56 (1) (o) [287h] of the Act. (Interpretation Bulletin IT-75, paragraph 8).

Some universities have established the practice of issuing research grants primarily to reimburse teaching staff for expenses incurred while engaged in research. There is no reason why this practice may not be extended to teachers on sabbatical leave. Under this arrangement, the sabbaticant will receive a continuation of salary together with a research grant.

The salary portion must be declared as income which will be eligible only for statutory deductions such as contributions to a registered pension plan, Canada Pension Plan, unemployment insurance, etc. The research grant need only be included in income to the extent that it exceeds the expenses described in Paragraph 56 (1) (o) [287h] mentioned above.

Sabbaticals — Non residents of Canada

The new Income Tax Act apparently was intended to impose tax on all sabbatical leave salaries and research grants paid to a non-resident sabbaticants after December 31, 1971. The anomaly which allowed for an income tax hiatus during certain periods has now been resolved by amendment to the Act. It seems that, for income tax purposes, a teacher on sabbatical leave could, at the same time, be a resident of Quebec and a non-resident of Canada. See the paragraph on Quebec Income Tax Act at the end of this guide.

Any teacher who became a non-resident prior to February 19, 1973, (federal budget day) will not be taxable in Canada on research grants or sabbatical salaries received while a non-resident up until December 31, 1973. Amounts received after December 31, 1973 will be taxable. There is no tax exempt period at all for sabbaticants who became non-resident after February 19, 1973.

Many teachers departed on foreign sabbatical leaves in 1972 without attempting to establish non-resident status since they were unaware that any tax advantage might accrue therefrom. Failure to lodge a claim for non-resident status at the time of leaving Canada does not preclude the teacher from so doing at a later date if the circumstances of his absence fulfil the necessary requirements for non-resident eligibility.

DNR Interpretation Bulletin IT-9, describing the criteria used to determine eligibility for non-resident status is available from any District Taxation Office.

As mentioned above, teachers who are eligible for non-resident status commencing prior to February 19, 1973 are not subject to tax on salary or research grants received while non-residents up until December 31, 1973. Any who have been assessed for income tax on such amounts for 1972 should visit their local District Offices and lodge claims for refunds. Those who received exempt salaries or grants in 1973 from which tax has been withheld may recover the deductions by claiming a refund on their 1973 returns.

It should be noted that where a non-resident is taxable on sabbatical salaries and grants he is entitled to the same personal exemptions accorded to residents in the ratio of his Canadian income to his world income. (Interpretation Bulletin IT-75, paragraph 17).

Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which the bulk of their income will be from sources outside Canada. If the teacher remains a resident of Canada for tax purposes he must declare and pay tax on his world income. If he establishes non-resident status he is then taxable *in Canada* only upon income from sources within Canada, but in many cases might become taxable on world income in his new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his tax position in the foreign country as well as in Canada. A deduction from Canadian tax is permitted which is the lesser of, (a) the foreign income tax paid and (b) the Canadian income tax which would be otherwise payable in respect of the foreign income. This deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 [811 to 818]. A taxpayer who plans to abandon his Canadian residency should consider the deductibility of taxes paid in Canada under the tax law of his new residence.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds will be channeled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary.

If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would certainly not be subject to Canadian income tax. Present DNR rulings maintain that where such funds are channelled through a Canadian university they do constitute taxable income.

Canadian investment income of non-residents [4]

With a few minor exceptions, dividends and interest payable to non-residents from sources within Canada are subject to withholding tax. The rates may be 5%, 10% or 15% depending upon the nature of the income. The general rate will be increased to 25% in 1976 except where reduced by treaty.

The taxpayer may give notice of his non-residency to companies, banks and other institutions that pay him dividends and interest and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the District Taxation Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures.

Canadian rental income of non-residents

If a non-resident teacher owns his home and rents it during his absence, the rental income is subject to tax which may be paid in accordance with the following alternative procedures

1(a) The taxpayer may arrange with an agent to withhold and remit 15% (25% after 1975 unless reduced by treaty) of the *gross* rents and may permit such remittances to constitute a complete discharge of his liability for income taxes on his rental income. (Paragraph 212 (1)(d))[5]

1(b) However, the taxpayer has an option whereby he may within 2 years from the end of the taxation year file a return based upon the *net* income from the property after deduction of expenses such as realty taxes, repairs, insurance, mortgage insurance, agent's fees, and possibly capital cost allowances (depreciation). If no depreciation of the property actually occurs during the income producing period the capital cost allowances will be recaptured following the taxpayer's reoccupation of the premises and, consequently, it may be advisable not to claim them in the first place. If the income tax payable on the *net* income after deduction of expenses proves to be less than the 15% already withheld from the *gross* rents then a refund of the excess may be claimed.

2 As an alternative to the procedure described above, the non-resident may elect to file DNR Form NR6 which is a joint undertaking by the non-resident and his agent to file an income tax return within 6 months after the end of the year. Under such an arrangement the agent is required to withhold and remit 15% of the estimated *net* amounts of rental income which became available to the non-resident. Then, when the income tax return is filed the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an overpayment. A separate undertaking is required for each taxation year. (Subsection 216(4)).

A teacher who rents his principal residence during a temporary absence from Canada may elect not to depreciate the property on his income tax return. He may deduct all allowable expenses from his rental income except capital cost allowances (depreciation). This election is valid for four years and eliminates the possibility of taxable capital gains while the residence was an income-producing property (Subsection 45 (2) [262]. In addition there can be no recapture of capital cost allowances. A taxpayer may claim capital cost allowances on his furniture without affecting the capital gains deferral on his principal residence.

Summary of advantages of non-resident status

Usually a teacher who leaves Canada for a year or two on leave of absence or sabbatical leave may remain a resident of Canada if he so chooses. Alternatively, he may decide to establish non-resident status but only if he meets the eligibility requirements.

The advantage of becoming a non-resident for tax purposes has now been substantially diminished by the new Act but the following advantages remain:

a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.
b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower that the marginal rates imposed upon residents.
c) Rental income will probably be taxed at lower rates to non-residents than to residents.

Before seeking non-resident status a taxpayer should consider the combined effect of both foreign and Canadian income taxes.

Upon becoming a non-resident, taxpayers are deemed to have disposed of property which may give rise to capital gains. Individuals who intend to remain outside Canada for a year or so may elect to defer any recognition of capital gains until the property is actually sold. (Section 48) [227] (Information Circular No. 72-23)

Non-resident status may also be desirable for other purposes having to do with immigration and customs but individual should bear in mind that the rules for determining non-resident status for income tax purposes may be quite different from those determining non-resident status for other purposes.

Brief summary of implications of sabbatical leave taken in the United States, the United Kingdom and France

Because of the major changes in Canadian income tax laws, Canada's tax treaties will have to be renegotiated. The final outcome of these negotiations cannot be predicted.

We have attempted in the following paragraphs to summarize some of the essential provisions of the tax laws of the United States, the United Kingdom and France, but the user of this guide should be warned that this was intended only as a general guide. We suggest that teachers intending to spend the sabbatical leaves in these countries enquire of the tax authorities of the country they intend to go to before they make any commitments.

1. The United States

If a Canadian professor takes his sabbatical leave in the United States and spends a period of ten months, a year or fifteen months there with the intention of returning to Canada, the U.S. Internal Revenue Service would regard him as a non-resident alien. He is classified as a non-resident alien because he is regarded as "One who comes to the United States for a definite purpose which in its nature may be promptly accomplished". His income tax liability is limited to income from sources in the United States. United States source income is either "effectively connected with the conduct of a trade or business in the United States" which is taxable after allowable deductions at their graduated rates, or as income that is not effectively connected which is taxable at a flat rate of 30%. However, by tax treaty this is reduced to 15% for all income, other than earned income, which is derived by Canadian residents from sources in the United States. A professor who plans to take his sabbatical leave in the United States will probably qualify as an exchange visitor. A non-resident alien in this category may exclude from income subject to U.S. tax the sabbatical salary paid to him by his Canadian university.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as condition of receiving the grant must be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds $300 per month multiplied by the number of months for which the grant has been received during the year. The $300 monthly exclusion from income is available only if the grant is made by a non-profit organization that is exempt from U.S. income tax, by the government of the U.S. or one of its agencies or a State government or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The Exclusion is limited to a total of 36 months otherwise the entire amount of the scholarship or fellowship grant is subject to U.S. income tax. Scholarship and fellowship grants received by a Canadian professor who is a non-resident alien of the United States from a source in Canada would not be subject to U.S. tax unless they are regarded as compensation for services performed in the United States.

The Canada-United States Tax Convention (Article VII) provides that if a Canadian resident is present in the United States for a period not exceeding a total of 183 days in the taxable year, he is exempt from United States tax upon compensation for services performed during that year in the United States provided that: (a) compensation does not exceed $5,000 or (b) that the compensation is received from a Canadian resident, corporation or other Canadian entity or from a Canadian permanent establishment of a United States enterprise and in that case there is no dollar limit on the exemption. If

a Canadian professor went to the United States on July 2 of one year and left the United States on June 30th of the following year, he would have spent 364 days in the United States, but he would not have spent a period exceeding 183 days in either calendar years; he would thus qualify for the exemption for compensation for personal services. The tax treaty also provides (Article VIII A) that a professor who is resident in Canada and who temporarily visits the United States for the purpose of teaching for a period not exceeding two years at a university, college, school or other educational institution in the U.S., is exempt from tax an his remuneration for teaching for such period. It should be noted that the tax treaty refers to Canadian residents and therefore a Canadian resident who ceases to be a Canadian resident during his sabbatical leave would prejudice his position under the tax treaty.

2. The U.K.

If a Canadian professor takes sabbatical leave in the United Kingdom but not for the purpose of teaching in a college or university (see Article 18 of the Canada-U.K. Tax Agreement) he may become liable for the U.K. income tax. If he is present in the U.K. for a period or periods totalling 183 days in the year of assessment concerned, he would be considered to be resident in the U.K. The U.K. year of assessment runs from April 6th of one year to April 5th of the succeeding year. A Canadian professor who spent a sabbatical year in the U.K. would almost invariably find that his sabbatical year fell within two years of assessment. If he went to the U.K. on July 1st or September 1st, he would be resident for the first year of assessment commencing on April 6th but he would not be resident for the second year of assessment commencing on the following April 6th. If he is resident in the U.K., the general rule is that he is taxable on his world income but if he is not resident in the U.K., the general rule is that he is taxable only on income from sources in the U.K. However, even if he is regarded as a resident of the U.K., he will not be taxable except on a *remittance basis* in regard to his sabbatical salary. This is because sabbatical salary would be classified as a foreign emolument provided that the professor is not domiciled in the U.K. (i.e. resident in the U.K. with the intention of continuing to reside there indefinitely) and the entity which is the source of the payment is not resident in the U.K. Foreign emoluments are taxed only on a *remittance basis* if the person is resident in the U.K.

If the Canadian professor is fortunate enough to have a supply of capital or savings, so that he does not have to have his sabbatical salary remitted to him the U.K., he will not be liable for any U.K. tax on his sabbatical salary even though he is resident in the U.K. It is also possible that he might borrow the capital.

It is also arguable that Article 14 of the Canada-U.K. Tax Agreement exempts the sabbatical salary received by a Canadian professor from U.K. tax even if it is remitted to the U.K. However, the exemption only applies if "the employment is not exercised in the U.K." As it might be contended that taking the sabbatical in the U.K. constitutes the exercising of an employment in the U.K., the tax agreement may not provide an exemption. However, if the professor is not present in the U.K. for 183 days in a U.K. year of assessment, the tax agreement does expressly exempt remuneration even in respect of an employment exercised in the U.K. if the employer is not resident in U.K. (Article 14)

The U.K. has a specific exemption from tax for income arising from a scholarship held by a person receiving full-time instruction at a university or college. Under the United Kingdom domestic law, there is no specific exemption for fellowships and research grants. A voluntary payment whether from an employer or from a third party is assessable to tax if it accrues to the recipient by virtue of his employment, i.e. by way of remuneration for services. It would appear that most fellowships and research grants would not be assessable to U.K. tax. In addition, the Canada-U.K. Tax Agreement exempts from U.K. tax a grant allowance or award made for the primary purpose of research during a period not exceeding two years received from a government, religious, charitable, scientific, library or educational organization established in Canada, provided the individual is or was immediately before the visit a Canadian resident. Income arising from securities or property outside the U.K. that is not remitted to the U.K. is not liable to U.K. tax where the person even though he is resident in the U.K. is not domiciled in the U.K. or is a British subject not ordinarily resident in the U.K.

3. France

(1) *Rules of French Law*

According to the general principles governing taxation of income, all persons of whatever nationality who maintain a regular residence in this country are liable for taxation in France.

The following are considered in this regard as maintaining a regular residence:

(a) all persons who possess a dwelling for their use, either as owner, enjoying the use of, or as lessee, whenever in the latter case the lease is concluded either by a single agreement or by successive agreements for a continuous period of not less than one year.

(b) all persons who, without having at their disposal in France a dwelling under the conditions defined in (a) of the above paragraph, but who, notwithstanding, have their principal place of abode in France. Although this idea of principal abode is not defined by law, it is generally considered that an alien has his principal abode in France whenever he remains there continuously for more than 6 months of a given year.

From these principles it follows that a Canadian professor spending his sabbatical year in France will be regarded as a *French resident* and consequently subject to French income tax. Nevertheless he will not be regarded as *domiciled* in France if his business is not centred there and he does not maintain a regular abode for a period longer than 5 years.

Not being domiciled in France, he will be taxed, not on his gross revenus, but on a lump sum basis, which shall be equal to 5 times the rental value of his residence in France, unless his earnings from French sources reach a higher figure, in which case this latter figure will serve as a tax base. The rental value of the residence is determined as follows:

— when the taxpayer owns a house, by comparison with the rental value of similar dwelling rented under normal conditions.

— when he is a lessee, on the amount of rent actually paid.

(2) *Regulations arising out of the Franco-Canadian Taxation Agreement*

The Article 10 (1) of the Agreement of 16 March 1951 reserves the right to tax salaries, wages and other remunerations by the state on whose territory the person's work is pursued and from whence the revenue has its source. In this regard Paragraph II of Article 10 provides that it is not considered to be carrying on a profession in one of the 2 states, when a wage-earner of an establishment situated in one state carries out in the territory of a second state a temporary business of short duration, during which time his remuneration continues to be carried on and paid by the aforesaid establishment.

As far as salaries of Canadians on such missions in France are concerned, the French taxation authorities allow that the interested parties satisfy the conditions of sojourn stipulated in the Agreement, as long as the length of the mission in France does not exceed 12 months. Hence the Canadian professor spending his sabbatical year in France will not be taxed in France on his salary and on other sums which may accrue to him from the Canadian university to which he belongs. However, he will be liable for the French tax on the revenue on the lump-sum basis indicated above (5 times the rental value of his residence in France). Article 16 of the Agreement stipulates explicitly that the provisions of paragraphs 1 and 2 of Article 164 of the Tax Code determining the method of taxation of aliens domiciled or resident in France will continue to be applied.

International tax agreements and conventions relating to teaching remuneration

It should be emphasized that the Department of Finance has indicated that in all treaties currently being renegotiated and in all new treaties Canada will not grant the two year exemption for teaching remuneration for teachers coming to Canada.

Residents of treaty countries teaching in Canada[6]

Canada has agreements or conventions with the following 14 countries which permit their residents to teach temporarily in Canada for a period up to 24 months free of Canadian tax on their teaching income:

Australia, Denmark, Finland, Ireland, Japan, Netherlands, New Zealand, Norway, South Africa, Sweden, Trinidad and Tobago, United Kingdom, United States and West Germany

The agreement with Ireland differs from the other in that the exemption is extended to "remuneration for carrying out advanced study (including research)".

Since September 13th, 1972, when Interpretation Bulletin IT-68 was issued the DNR has required universities to make income tax deductions and to collect CPP contributions from all residents of treaty countries. During their stay in Canada, they will be required to file annual income tax returns here. When the DNR is satisfied that the duration of the teacher's temporary visit did not exceed two years and that his visit was for the purpose of teaching at an educational institution, he will receive a refund of the Canadian income tax he has paid and the CPP contributions he has made on the remuneration he received for his teaching duties in Canada.

Prior to September 13th, 1972, the DNR under Information Bulletin 41, dated May 21, 1968, permitted the teacher to file a statement with his university regarding his intention to leave Canada within 24 months which authorized the university to waive deductions at source of income tax and Canada Pension Plan contribution. Assuming that the teaching contract commenced on July 1st, the teacher was exempt for the first year and a half in regard to his salary from teaching but deductions were required for the final half year. If the teacher left Canada by the end of the two year period, he could claim a refund of deductions made in the final half year. If he remained in Canada, he could not recover the deduction for the final half year but no attempt was made to impose tax for the preceding year and a half when he was free from deductions at source. After September 13th, 1972, the DNR attempted to tax teachers who had entered Canada prior to that time and had relied on Information Bulletin 41 and had overstayed the two-year period. The DNR asked for evidence that the declarations of their intentions to leave Canada were made in good faith. When this development was called to the attention of the Minister of National Revenue, he agreed that no further action would be taken against individuals who had extended their visits beyond two years unless evidence should come to light that clearly indicated that the teachers' declarations were false.

A professor from a treaty country who is teaching in Canada should take note of his position with regard to income taxes in his homeland as well as his Canadian income tax situation. These international agreements provide exemption from Canadian tax on the teaching income of residents of the contracting states but do not absolve such individuals from liability for income taxes at home.

Canadian residents teaching in treaty countries

The agreements with the 14 countries mentioned above, plus the Jamaican agreement, permit Canadians to teach temporarily in their territories for a period up to 24 months free of domestic income taxes upon their teaching income.

Professors planning to teach in any of these countries on a tax exempt basis should enquire about the interpretation of the interim exemption arrangements which may be applied quite differently than in Canada.

The Canadian should bear in mind that the agreement exempts him from income tax only in the foreign country and not in Canada. If he remains a resident of Canada for income tax purposes, he will be subject to Canadian income tax on his world income.

However, if he becomes a non-resident of Canada he will not be taxable on income from sources outside Canada. Whether he may remain tax exempt in the treaty country after he becomes a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments.

Quebec income tax

Quebec has its own Income Tax Act (1972 L.Q. chap. 38 and 39) and administration. It is possible to trace some differences in the fiscal liabilities of university teachers in Quebec. The provincial department of revenue, for instance, was reluctant to admit that a sabbatical leave can bring about a cessation of residence, whereas the federal administration, in general, has taken a much broader view of the subject. However, while it has been generally understood that a university teacher was treated the same way under both acts, it must be recognized that two different administrations could interpret differently the same circumstances or the same situation, not to mention the existence of some minor drafting differences.

We therefore have good reason to believe that the present analysis of the implications of the federal law will also apply to the Quebec Act but we recommend that in case of any differing interpretation, a close look should be given to the exact wording of the Quebec Act as an explanation of the different application.

A final note

The Committee recommends that any CAUT members having problems concerning the application of the tax act, go to their local DNR Taxation Office. If you feel that you have not been dealt with fairly by the Taxation Office, you may submit the problem to the CAUT Income Tax Committee, although the Committee will only take up your case if it represents a general and unsolved problem. The Committee intends to go to DNR in order to establish rulings and regulations which are nationally consistent.

The Committee is well aware that this Guide does not cover all income tax problems faced by all university teachers. The Committee intends to carry on its work and complete or amend the guide by publishing regularly the results of its work in the CAUT Bulletin.

The Committee also feels that answers to particular problems are of value to the general membership of the Association. It therefore proposes to periodically publish anonymous letters which present particular problems to the Committee along with answers to those questions. These will be incorporated into a column on taxation which will appear periodically in the Newsletter section of the CAUT Bulletin.

NOTES

1 All references are to the Income Tax Act except where otherwise stated.

2 Figures in square brackets are the corresponding sections in the Income Tax Act of the province of Quebec. [Chap. 38]

3 The abbreviation "DNR" has been used for "Department of National Revenue".

4 There is no withholding tax levied by the Province of Quebec on rental income of non-residents, hence there are no corresponding sections in the Income Tax Act of the Province of Quebec.

5 See note 4.

6 There is no treaty that binds the Province of Quebec with a foreign country. It is expected, however, that the P.Q. will follow the principles embodied in the treaties that Canada has signed and consequently will exempt income of non-residents which is exempted under a Canadian treaty.

Design: Israel Cinman

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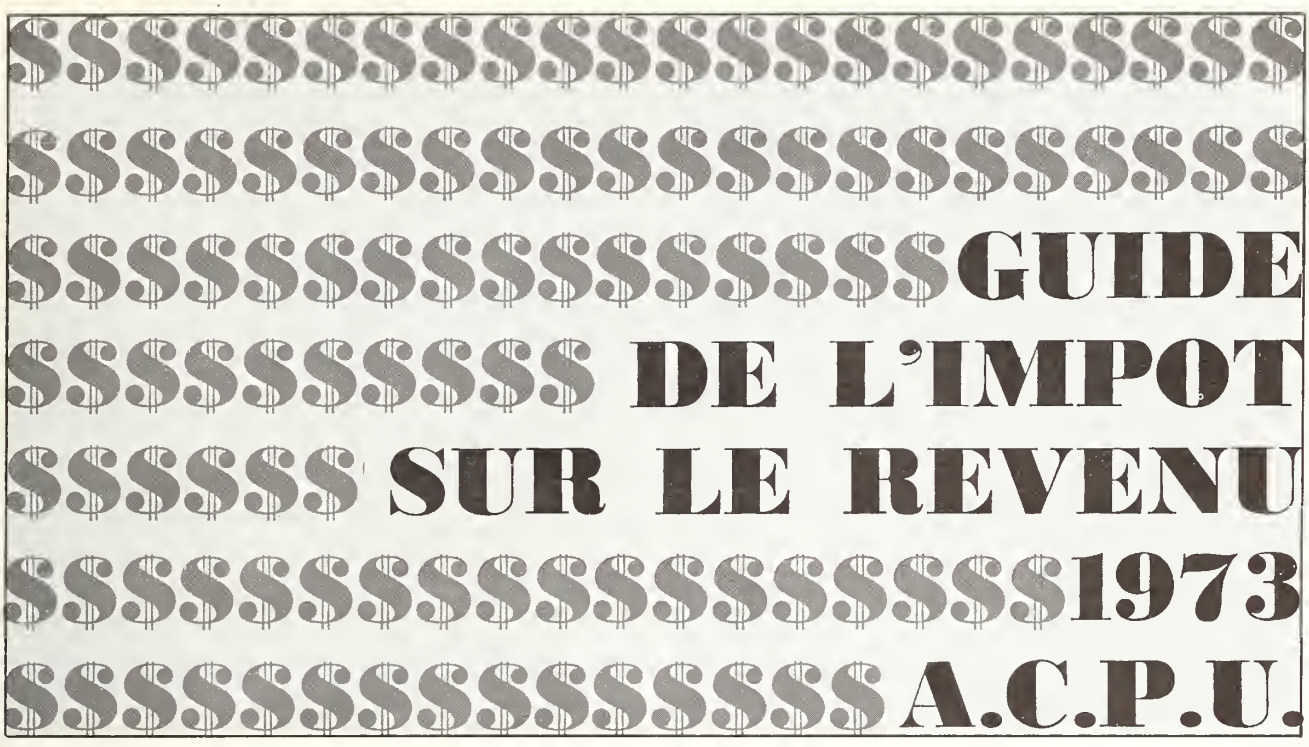


Les conséquences qu'entraîne relativement à l'impôt sur le revenu, la distinction existant entre le revenu provenant d'un emploi et le revenu tiré d'une entreprise

La revision de la Loi de l'impôt sur le revenu, en 1972, n'a pas amené l'introduction d'une définition générale du "revenu" (Chap. 63) [Chap. 38 et 39]. La loi continue par contre de faire la distinction entre divers genres de revenus, de même qu'on y indique la façon de déterminer le revenu d'un contribuable au cours d'une année (voir l'article 3) [23] [1, 2]. Pour les professeurs d'université, la distinction sans doute la plus importante est celle que l'on établit entre le revenu provenant d'un emploi et le revenu provenant d'une entreprise.

Le revenu tiré d'un emploi comprend le salaire ainsi que toute autre rémunération reçue par le professeur en paiement de ses services, selon son contrat de travail (Articles 5 et 6) [26, 27 et 30 à 34]. L'article 8 [53 à 73] de la loi décrit les dépenses déductibles du revenu tiré d'un emploi.

Le revenu tiré d'une entreprise (Article 9) [74 à 76] comprend toute rémunération pour services professionnels rendus en vertu d'un contrat d'entreprise, en dehors d'un emploi régulier.

Le professeur peut trouver avantage à considérer la distinction entre ces deux sources de revenu étant donné l'importante différence entre les déductions admises dans chaque cas. Dans le cas du revenu tiré d'un emploi, seules des déductions statutaires très limitées sont permises alors que dans le cas d'un revenu d'entreprise, on peut déduire toutes dépenses raisonnables, sauf les dépenses d'investissement, encourues dans le but de gagner ce revenu.

Le revenu tiré d'un emploi

Il est évident que le salaire annuel que touche un professeur pour son enseignement et ses charges administratives est un revenu tiré d'un emploi. A ce salaire, il faut ajouter certains bénéfices marginaux qui font partie de la rémunération. En général, les bénéfices marginaux ne donnent pas lieu à des paiements en argent. Le ministère du Revenu national a émis le 3 octobre 1972, le Bulletin d'interprétation IT-71, dans lequel on énumère les divers types habituels de bénéfices marginaux en indiquant si ces bénéfices doivent, ou non, être inclus dans le revenu. Le Bulletin d'interprétation IT-71 peut être obtenu de tout bureau de district d'impôt.

Voici quelques exemples de bénéfices marginaux qui doivent être inclus dans le calcul du revenu tiré d'un emploi:

a) les sommes versées par l'employeur à titre de bénéfices, tel le paiement par l'université des primes d'une assurance provinciale d'hospitalisation ou d'une assurance-santé;
b) les frais de subsistance ou les dépenses personnelles payées par l'employeur;
c) la valeur de l'utilisation à des fins personnelles d'une automobile fournie par l'employeur;
d) les sommes reçues à titre d'indemnité pour la perte de revenu afférent à un emploi, en vertu d'un régime d'assurance contre la maladie ou accidents ou d'un régime d'assurance invalidité, lorsque le régime est à la charge de l'employeur;
e) la partie de toute prime que paye l'employeur pour une assurance collective sur la vie en excédent de $25,000.00;
f) les sommes reçues à titre d'allocation pour frais divers, si ces frais ne doivent pas être justifiés (voir ci-dessous "Les frais de déplacement").

Voici par contre quelques exemples de bénéfices marginaux qui ne sont pas considérés comme faisant partie du revenu:

a) la valeur du transport assuré par l'employeur lorsque le lieu de travail est inaccessible, pour des raisons de sécurité ou autres, par des moyens transport en commun ou particuliers;
b) les avantages financiers tirés de prêts sans intérêt ou à intérêt limité consentis par l'employeur;
c) le bénéfice retiré de l'accès gratuit ou pour une somme nominale à des installations récréatives entretenues par l'employeur;
d) les frais encourus par l'employeur pour le maintien d'un régime complémentaire d'assurance maladie, de même que les indemnités reçues en vertu de tels régimes;
e) les frais de déménagement qui sont remboursés;
f) les frais de déplacement remboursés par l'employeur encourus par un employé pour assister à un congrès à la demande de l'employeur. (IT-131)

Le revenu tiré d'une entreprise

Plusieurs professeurs travaillent pour une université ou d'autres institutions sous un contrat d'entreprise différent d'un contrat de service. Le revenu d'un tel travail n'est pas un revenu tiré d'un emploi. En plus de son salaire régulier, un professeur peut ainsi tirer des revenus de ses droits d'auteur, de consultations, de cours, d'apparitions à la radio ou à la télévision; ces divers types de revenus sont habituellement considérés comme revenu d'entreprise. Lorsqu'il établit son revenu

imposable, le professeur peut déduire de ce revenu d'entreprise diverses dépenses acceptées comme déductions.

En plus des activités mentionnées ci-haut, un professeur peut en avoir d'autres qui font partie de catégories indéterminées entre l'emploi et l'entreprise. Ces activités peuvent être similaires ou identiques à celles prévues à son contrat régulier de travail, comme, par exemple, l'enseignement à des cours du soir ou à des cours d'été et la correction d'examens.

Les circonstances dans chaque cas détermineront s'il s'agit de revenu d'emploi ou de revenu d'entreprise. Voici certains facteurs importants indiquant l'existence d'un contrat d'entreprise:

a) Lorsque l'université laisse au professeur toute liberté ou presque quant à son travail. Par exemple, un professeur embauché pour mener à terme un projet particulier.

b) Lorsque la discrétion et la responsabilité du professeur, quant aux dépenses qu'il doit lui-même faire afin de fournir les services, sont bien définies dans une correspondance ou un contrat officiel.

c) Lorsque le professeur doit utiliser les services d'autres personnes pour remplir ses obligations contractuelles.

d) Lorsque le professeur fournit des services à plus d'une université ou institution.

Plusieurs universités offrent aux professeur des contrats différents des contrats de travail pour ces services supplémentaires. Le fait que le paiement de tels services soit effectué sur facturation et enregistré aux comptes recevables ou que l'université déclare ce revenu sur une formule T4A [TP4A] plutôt que sur une formule T4 [TP4], tend à démontrer que l'université ne considère pas ces paiements comme partie du revenu d'emploi, ce qui appuie fortement la position du professeur lorsqu'il déclare ces revenus comme revenu d'entreprise. En pratique, le professeur pourra plus facilement déclarer ce revenu comme étant un revenu d'entreprise s'il le reçoit d'un employeur autre que l'université où il enseigne normalement. C'est ainsi qu'aux fins de l'impôt, il peut être préférable pour un professeur de donner un cours d'été dans un collège ou dans une institution différente de celle qui l'emploie à temps plein. De même, le professeur qui donne un cours non prescrit à l'un des divers instituts, comme par exemple, l'Institut canadien des banquiers ou la Société des comptables industriels, ferait bien de demander à être payé directement par l'organisme sous l'égide duquel il donne le cours. Si le paiement de ces services est effectué par l'intermédiaire de l'université et déclaré sur une formule T4 [TP4], le professeur aura vraisemblablement de la difficulté à faire accepter ces paiements comme revenu d'entreprise par le bureau de district de l'impôt. Ses chances sont meilleures si le revenu est déclaré sur une formule T4A [TP4A] plutôt que sur une formule T4 [TP4] mais les universités se sont avérées en général peu disposées à produire de telles formules.

Il est nettement à l'avantage du professeur de recevoir comme revenu d'entreprise tout revenu qui peut être considéré comme tel à cause de la plus grande possibilité de déduction de dépenses. Cependant, puisque aucun impôt n'aura été déduit à la source de ces revenus, il est bon de se rappeler qu'il lui faudra effectuer un paiement lors de la soumission de son rapport d'impôt. Il faut noter également que lorsque le revenu d'entreprise ou de placements d'un contribuable atteint 25% de son revenu total, la loi exige qu'il effectue des versements trimestriels d'impôt calculés en fonction de son revenu prévu (paragraphe 156 (1)) [754].

Les déductions du revenu tiré d'un emploi

La majeure partie des déductions admissibles pour un revenu d'emploi sont décrites à l'article 8 [53 à 73] de la loi. Les déductions suivantes présentent un intérêt particulier pour les professeurs d'université:

a) *Les dépenses qu'entraîne un emploi*

Tous les employés ont droit à une déduction équivalant à 3% de l'ensemble du revenu brut tiré d'un emploi ou d'emplois, y compris les subventions de recherches. Cette déduction ne peut pas excéder $150.00 mais elle n'exige pas la production de pièces justificatives (alinéa *a*), paragraphe (1), article 8) [54].

b) *Les frais judiciaires d'un employé*

Les dépenses que fait le contribuable, au cours de l'année, à titre de frais judiciaires pour percevoir le salaire que lui doit son employeur actuel ou son ancien employeur sont déductibles de son revenu (alinéa *b*), paragraphe (1), article 8) [71].

c) *Les cotisations à une caisse d'enseignants*

Un montant unique, concernant tous les emplois du contribuable à titre d'enseignant, qui ne dépasse pas $250.00 et qu'il verse au fonds établi par l'Association canadienne d'éducation (Canadian Education Association) au bénéfice des enseignants en provenance du Commonwealth qui se trouvent au Canada en vertu d'un programme d'échange d'enseignants (alinéa *d*), paragraphe (1), article 8) [73].

d) *Les frais de déplacement*

Moyennant certaines conditions, un professeur peut déduire certains frais de déplacement. Pour cela, il lui faut satisfaire aux trois conditions que voici:

i) Etre ordinairement tenu de remplir les fonctions de son emploi ailleurs qu'au lieu même de l'entreprise de son employeur ou à divers endroits;

ii) Etre tenu, par contrat, d'acquitter les frais de déplacement qu'exige l'accomplissement des fonctions rattachées à son emploi;

iii) Ne recevoir aucune allocation pour frais de déplacement qui, aux termes de la loi, ne serait pas considérée comme revenu imposable.

Une telle situation peut se produire lorsqu'un professeur participe à un programme d'échange ou doit se déplacer régulièrement entre deux campus éloignés (alinea *h*), paragraphe (1), article 8) [57].

e) *Les cotisations et autres dépenses reliées à l'accomplissement des fonctions*

i) La cotisation annuelle à une association professionnelle dont le paiement est nécessaire au maintien d'un statut professionnel reconnu par la loi. La déduction de telles cotisations peut être refusée si le professeur ne déclare qu'un revenu d'emploi. Par contre on accepte généralement la déduction de ces cotisations d'un revenu d'entreprise.

ii) La cotisation à une association de professeurs est habituellement acceptée.

f) *Les cotisations d'assurance-chômage*

(Alinéa *k*), paragraphe (1), article 8) [64A].

g) *Les cotisations au Régime de pensions du Canada*

(Alinéa *l*), paragraphe (1), article 8) [64B].

h) *Les cotisations à une caisse ou un régime enregistré de pension*

Ces cotisations sont déductibles jusqu'à concurrence de $2,500.00 (alinéa *m*), paragraphe (1) et paragraphe (6), article 8) [64C et 66].

i) *Les cotisations à un régime enregistré d'épargne-retraite*

Un professeur peut obtenir une pension supplémentaire en contribuant à un régime enregistré d'épargne-retraite. Les cotisations à un tel régime sont déductibles de son revenu jusqu'à concurrence d'un montant égal au moins élevé des deux suivants: 20% du salaire ou $2,500.00, y compris le montant contribué au régime enregistré de pension. Si l'employeur n'a pas participé à un régime enregistré de pensions au cours de l'année, la limite de la contribution déductible à un régime enregistré d'épargne-retraite s'élève au moindre des deux montants suivants, $4,000.00 ou 20% du revenu (paragraphe 5, article 146) [684]. Il est possible de contracter un prêt pour contribuer à un tel plan d'épargne-retraite, et d'en déduire l'intérêt du revenu régulier. Cette épargne peut être convertie en une pension en tout temps avant l'âge de 71 ans.

Il est intéressant de savoir, particulièrement pour les professeurs les plus âgés, qu'il est possible de différer le paiement de l'impôt sur les montants retirés d'un fonds de pension en transférant ces montants dans un régime enregistré d'épargne-retraite. La même chose est possible pour les prestations reçues du régime de sécurité-vieillesse. Les sommes déposées dans un tel régime sont exemptes d'impôt tant qu'elles ne sont pas retirées du régime enregistré d'épargne-retraite. Par ailleurs, ces transferts ne sont pas limités aux montants de $2,500.00 et $4,000.00 mentionnés plus haut. Cette possibilité permet à un professeur de différer le paiement de l'impôt sur les prestations de retraite qu'il reçoit jusqu'à ce qu'il prenne sa retraite ou jusqu'à l'âge de 71 ans (paragraphe (16), article 146) [676].

j) *Frais de déménagement en vue d'occuper un nouvel emploi*

Les frais de déménagement incluent le coût du voyage, le transport et l'entreposage du ménage, les frais de subsistance et de logement temporaire, de même que les frais de résiliation de bail ou les frais relatifs à la vente de l'ancienne résidence (article 62) [316 à 319]. (Voir la brochure du ministère du Revenu national sur les frais de déménagement.)

k) *Les frais de garde d'enfants*

Les frais de garde d'enfants peuvent inclure, dans certaines circonstances, les dépenses engagées en confiant les enfants à une gardienne ou à une garderie ou en les plaçant dans un pensionnat ou une colonie de vacances (article 63 [320 à 325]. (Voir la brochure du ministère du Revenu national sur les frais de garde d'enfants.)

Les déductions du revenu d'entreprise

D'une façon générale, un contribuable peut déduire de son revenu d'entreprise les dépenses ou déboursés courants encourus dans le but de gagner ce revenu, à condition que la dépense soit raisonnable, qu'il ne s'agisse pas d'une dépense de nature personnelle ou de subsistance et que la dépense n'ait pas été effectuée dans le but d'obtenir un bien permanent d'une valeur durable, c'est-à-dire une dépense en capital.

Les dépenses fréquemment encourues par les professeurs pour gagner leur revenu d'entreprise concernent l'achat de livres et de périodiques, les déplacements, l'entretien d'un bureau, le matériel de bureau, la transcription dactylographique, la photocopie, les salaires du personnel à temps partiel et les frais postaux. Le contribuable doit être en mesure de démontrer (sur demande), la réalité de ces dépenses.

Comme le calcul des dépenses de bureau et du coût d'utilisation d'une automobile peut être assez complexe, nous élaborons avec quelques détails:

Les dépenses de bureau

Si le professeur doit utiliser un bureau pour gagner son revenu professionnel, il peut l'établir dans sa maison et déduire une proportion raisonnable de l'ensemble des dépenses de sa maison, nécessaire pour obtenir le revenu en question. A supposer qu'il s'agisse d'une maison de huit pièces dont l'une de grandeur moyenne sert de bureau. On peut alors déduire un huitième des dépenses d'entretien de la maison.

Ces frais d'entretien du bureau peuvent comprendre un montant raisonnable des frais suivants: les impôts immobiliers, les réparations, les frais de décoration, les assurances, le chauffage, l'éclairage, l'eau, le téléphone, le nettoyage, l'intérêt sur hypothèques et l'allocation du coût en capital (amortissement), ou le loyer, le cas échéant. On peut aussi déduire le coût de l'amortissement de l'ameublement et du matériel de bureau. Cependant, il ne faut pas oublier que l'allocation du coût en capital peut être reprise et incluse dans le revenu, si les biens amortis sont vendus par la suite à un prix dépassant la valeur amortie ou s'ils sont réutilisés à des fins non commerciales.

Notons que les gains réalisés lors de la vente d'une résidence principale sont spécifiquement exempts d'impôt. Cependant, si une partie de cette résidence est utilisée à des fins commerciales, le gain de capital réalisé sur cette partie de la résidence n'est pas exempt de taxe.

Si le contribuable achète une maison et y établit un bureau au moment de l'achat, le prix de revient de la maison inclut les commissions et frais légaux. Si le contribuable achète une maison et n'y établit un bureau que plus tard, le prix de revient initial d'une maison sera sa juste valeur marchande le jour où elle a commencé à servir à gagner un revenu. Supposons qu'une maison ait été payée $35,000.00, il y a dix ans, et qu'elle valait $50,000 le 1er janvier 1973, date où l'on a commencé à se servir d'une pièce comme bureau d'affaires. Le montant de $50,000.00 doit être réparti entre la maison et le terrain. La répartition aux fins des impôts immobiliers est normalement acceptable, bien que, dans certains cas, il soit préférable d'adopter d'autres répartitions logiques entre le terrain et la résidence. Supposons que le rôle d'évaluation indique une valeur de $4,000.60 pour le terrain et de $16,000.00 pour la maison. Le coût en capital de la maison sera de ($16,000/$20,000) x $50,000, soit $40,000. Si le bureau est une pièce de grandeur moyenne de la maison de huit pièces, le contribuable pourra réclamer une allocation du coût en capital sur un capital total équivalant à un huitième de $40,000.00, c'est-à-dire $5,000.00.

Les taux maximums des allocations du coût en capital sont de 5 p. 100 pour un édifice en briques, de 10 p. 100, pour une édifice à pans de bois, et de 20 p. 100 pour le mobilier et le matériel. Les allocations du coût en capital sont applicables aux soldes restants, non pas à la valeur originale. Par exemple, si le montant de $5,000.00 dont nous venons de parler s'applique à une maison de briques, la déduction pour le coût en capital, pour la première année, sera de $250.00 (5 p. 100 de $5,000.00), et, pour la deuxième année, elle sera de $237.50, soit 5 p. 100 de la valeur restante (5 p. 100 de ($5,000.00 — $250.00)) La troisième année, elle sera de $225.62, soit 5 p. 100 de ($5,000.00 — $487.50), et ainsi de suite.

Les dépenses d'utilisation d'une automobile

Les frais de déplacement englobent fréquemment le coût d'achat et d'usage d'une voiture utilisée en partie pour les affaires et en partie pour l'agrément. Une demande de déduction de telles dépenses doit être accompagnée d'une preuve indiquant le coût total et la partie des frais raisonnablement imputable à la conduite pour affaires. Un contribuable doit être capable d'établir à la satisfaction du ministère du Revenu national qu'il a droit de réclamer ces dépenses. Il doit être en mesure de produire des pièces justificatives pour les dépenses d'automobile qu'il énumère et de déclarer avec preuve à l'apui, le nombre total de milles parcourus pendant l'année, pour le plaisir et pour la conduite des affaires selon le cas. L'utilisation d'une automobile pour affaires n'inclut pas le trajet du bureau à la maison mais seulement l'utilisation pour fins d'affaires spécifiques, y inclus les voyages d'affaires à l'extérieur.

Les dépenses admissibles comprennent l'essence, l'huile, les réparations, les fournitures, les pneus, le stationnement, les lavages de l'auto, les plaques matricules, les frais de financement et les primes d'assurance.

Des déductions sur le coût en capital peuvent également être réclamées au taux de 30 p. 100 de la valeur diminutive ou restante. (Le coût moins l'amortissement accumulé.)

Une feuille de parcours en milles doit être gardée et le coût total par mille doit être déterminé. (Le coût total divisé par le nombre total de milles). Ce coût par mille peut alors être appliqué au nombre de milles parcourus pour les affaires.

Si, pendant l'année, un contribuable a échangé sa voiture, il doit ajouter le montant qu'accorde le vendeur au coût en capital non amorti de la voiture usagée.

Voici un exemple:

Coût initial de la voiture	$3,500
Allocation de 30% du coût en capital, 1re année	1,050
Coût en capital de la voiture, la 2e année	2,450
Allocation de 30% du coût en capital, 2e année	735
Coût en capital de la voiture la 3e année	1,715
Allocation de 30% du coût en capital, 3e année	515
Coût en capital non amorti à la fin de la 3e année	1,200

En 1973, le contribuable a échangé cette voiture contre une autre qui lui a coûté $3,700.00. Il a payé $2,800.00 comptant, plus une allocation de reprise de $900.00. Le nouveau coût en capital s'obtient en additionnant le coût de la voiture neuve au coût non amorti de la vieille voiture, moins l'allocation de reprise. A partir de là, son nouveau coût en capital est de $4,000.00 ($3,700.00 plus $1,200.00, moins $900.00). Dans son rapport d'impôt 1973, il déclare les dépenses suivantes pour son automobile:

DEPENSES PAYEES		
Essence	$250	
Lavage d'automobile	8	
Stationnement	42	
Réparations	100	
Plaques matricules	35	
Prime d'assurance	150	$ 585
ALLOCATIONS DU COUT EN CAPITAL		
Coût en capital non amorti de $4,000 à 30%		1,200
Coût total pour l'année		$1,785
MILLES PARCOURUS		
Voiture usagée		
Relevé lors de la vente		35,000
Relevé au début de l'année		30,000
Milles parcourus pendant l'année		5,000
Voiture neuve		
Relevé à la fin de l'année		5,200
Milles parcourus avec les deux voitures		10,200
Coût le mille: 17.5c ($1,785 ÷ 10,200 mi.)		
Total pour l'usage des automobiles par affaires: 400 milles à 17.5c = $70.00		

Les revenus provenant d'une entreprise ou d'honoraires professionnels

Un contribuable qui déclare un revenu provenant d'une entreprise et des dépenses qui s'y rattachent doit utiliser la partie de la formule de rapport d'impôt prévue à cet effet.

Voici un exemple de déclaration type de revenu provenant d'une entreprise et des dépenses pertinentes:

Honoraires professionnels (montant brut)	$3,250

DEPENSES

Dépenses de bureau		
Exploitation (voir ci-dessous)	$390	
Matériel de bureau	50	
Allocation de coût en capital (voir ci-dessous)	490*	
Dépenses de voiture (voir ci-dessus)	70	
Livres et périodiques	200	$1,200
Revenu d'entreprise net		$2,050

DETAIL DES DEPENSES D'EXPLOITATION DU BUREAU

Taxes foncières	$1,000
Intérêt sur hypothèque	1,500
Réparations	100
Assurances	75
Téléphone	100
Chauffage	275
Eau	50
Eclairage	20
Total des dépenses pour l'ensemble de la maison	$3,120
Dépenses pour le bureau (un huitième de l'ensemble des dépenses de la maison)	$ 390

* Les allocations de coût en capital varient selon que la maison est en brique ou en bois:

Edifice en brixue	$250 (voir ci-dessous)
Mobilier et matériel	240
TOTAL	$490
Edifice en bois	$500 (voir ci-dessous)
Mobilier et matériel	240
TOTAL	$740

LES ALLOCATIONS DU COUT EN CAPITAL

	Catégorie 3	Catégorie 6	Catégorie 8	Catégorie 10
Coût en capital non amorti en début d'année	$5,000	$5,000	$1,000	$1,200
Montant ajoutés	—	—	200	3,700
	5,000	5,000	1,200	4,900
Moins ventes	—	—	—	900
Coût en capital non amorti avant l'allocation du coût en capital	5,000	5,000	1,200	4,000
Taux d'amortissement	5%	10%	20%	30%
Allocation pour l'année	250	500	240	1,200
Coût en capital non amorti en fin d'année	$4,750	$4,500	$ 960	$2,800

NOTE

Catégorie 3 — bâtiments en brique
Catégorie 6 — bâtiments en bois
Catégorie 8 — mobilier et matériel
Catégorie 10 — automobiles

L'année fiscale

Un contribuable peut adopter une année fiscale différente de l'année civile pour déclarer ses revenus d'entreprise. Une fois qu'il a choisi une année fiscale, cependant, il ne peut modifier cette année fiscale sans la permission du ministère du Revenu national (paragr. 1, article 248) [1].

La méthode de calcul du revenu

Selon la nouvelle loi, le contribuable n'a plus le choix de déclarer son revenu professionnel selon la méthode de comptabilité de gestion. Le contribuable doit déclarer ses revenus lorsqu'ils deviennent recevables, qu'ils aient été reçus ou non.

Un paiement en regard de services rendus est réputé à recevoir au premier des jours suivants: le jour où a été remis le compte pour services rendus, le jour où le compte aurait été remis n'eût été d'un délai indu ou le jour où le contribuable a été payé pour ses services (article 34) [203-204]. (Voir la brochure du ministère du Revenu national sur le calcul du revenu des professionnels.)

Les gains de capital

La nouvelle loi exige, pour la première fois au Canada, que lors de la détermination du revenu, on tienne compte des gains et pertes de capital lors de la vente de biens. Ce nouvel impôt sur les gains de capital ne semble pas poser de problèmes particuliers aux professeurs d'université sauf peut-être dans deux cas:

a) Le gain de capital réalisé lors de la vente d'une propriété résidentielle contenant un bureau pour lequel des dépenses ont été déduites d'un revenu professionnel ou d'entreprise;

b) Un gain de capital réputé sur une résidence principale qui a été louée pendant une absence à l'étranger et par la suite réoccupée. (Voir les sections de ce guide intitulées "Les dépenses de bureau" et "Le revenu de loyers de non-résidents du Canada".)

Le ministère du Revenu national a publié une brochure sur les gains de capital. On peut l'obtenir de tout bureau de district d'impôt.

Les bourses d'études, les bourses de recherches, les prix couronnant des travaux et les subventions de recherches.

Le contribuable qui bénéficie d'un revenu sous forme de bourse d'étude, de bourse de recherches, de prix ou de subvention devrait consulter le Bulletin d'interprétation IT-75, publié par le ministère du Revenu le 3 novembre 1972. Ce bulletin définit et décrit chacune de ces catégories de revenu, car les épithètes communément utilisées pour décrire ces attributions de fonds ne correspondent pas nécessairement aux définitions retenues par la loi. Les subventions de recherches sont, par exemple, traitées différemment des sources de revenu similaires, aux fins de l'impôt.

On peut obtenir le Bulletin IT-75 de n'importe quel bureau de district d'impôt.

Les bourses d'études, les bourses de recherches et les prix

En vertu de la nouvelle loi, il faut inclure dans le revenu les bourses d'études, les bourses de perfectionnement et les bourses d'entretien, ainsi que les prix couronnant des travaux effectués dans le domaine d'activité habituel du contribuable. Aux termes de l'alinéa *n*) du premier paragraphe de l'article 56 [287 g], une exemption de $500.00 du total de toutes les sommes ainsi reçues est accordée. Il est utile de rappeler ici que les professeurs et les étudiants peuvent déduire, dans certaines circonstances, des frais de déménagement et des frais de garde d'enfants comme mentionné plus tôt (articles 62 et 63) [316 à 319 et 320 à 325].

Les subventions de recherches

Les subventions de recherches doivent être incluses dans le revenu dans la mesure où elles dépassent les dépenses faites pour l'exécution des travaux. Les frais personnels ou de subsistance ne peuvent être déduits, sauf ceux qui ont trait aux déplacements, ce qui comprend les montants dépensés pour les repas et le logement pendant que le contribuable vivait hors de chez lui, occupé à poursuivre ses travaux (alinéa *o*), paragraphe (1), article 56) [287 h].

Il faut remarquer que les frais engagés au cours d'une année antérieure ou postérieure à celle où a été reçue la subvention de recherches peuvent en être déduits. Par conséquent toutes les dépenses engagées pour effectuer les recherches seront déductibles dans la mesure où elles sont liées à la subvention, y compris les dépenses en immobilisations. (Bulletin d'interprétation IT-75, paragraphes 7 et 12.)

Il n'y a pas d'exemption de $500.00 dans le cas des subventions de recherches.

Le Ministère a déclaré qu'il ne considère pas qu'une subvention de recherches a été "reçue" à titre de revenu, si toutes les circonstances suivantes s'appliquent:

a) les fonds sont mis à la disposition d'une personne qui détient un poste académique dans une université, un hôpital ou un établissement semblable afin de lui permettre de poursuivre des recherches ou des travaux semblables;

b) les fonds sont versés directement à l'université, l'hôpital ou un établissement semblable;

c) les fonds sont fournis seulement dans le dessein d'acquitter le coût du projet de recherches;

d) les fonds ne sont pas utilisés par l'individu ni ne sont, d'autre part, mis à sa disposition pour son avantage personnel. (voir Bulletin d'interprétation IT-75, paragraphes 10 et 11.)

Les congés sabbatiques

La présente section du Guide de l'Impôt ne traite que de l'aspect *canadien* de l'impôt sur le revenu des professeurs en congé sabbatique. Un professeur en congé sabbatique ou en congé autorisé à l'étranger doit envisager les effets sur son impôt de la loi du pays où il se trouve aussi bien que les effets de la loi du Canada. Nous parlerons ailleurs des problèmes d'impôt qui peuvent se poser aux professeurs à l'étranger.

Les congés sabbatiques — résidents du Canada.

Selon l'interprétation actuelle du ministère du Revenu national, un professeur en congé sabbatique qui *continue à être résident du Canada* doit inclure dans son revenu le *traite-*

ment total ou partiel qu'il continue à recevoir, sans pouvoir tenir compte des frais de déplacement ou autres dépenses occasionnées par ses travaux de recherches. D'autre part, si son congé sabbatique est financé grâce à une *subvention de recherches* obtenue de son employeur ou d'une autre institution, il peut en déduire les dépenses prévues à l'alinéa (*o*), paragraphe (1), article 56 de la loi [287 h] (voir le paragraphe 8 du Bulletin d'interprétation IT-75.)

Plusieurs universités accordent des subventions de recherches à leurs professeurs afin de couvrir les dépenses encourues au cours de travaux de recherches. Cette pratique pourrait de toute évidence être étendue de façon à en faire bénéficier les professeurs qui sont en congé sabbatique, en plus du salaire qu'ils continuent à percevoir. Il ne sera possible aux professeurs de déduire de la partie salaire de leur revenu que les seuls montants communément permis par la loi, telles les contributions à un plan enregistré de pension ou au régime de pensions du Canada, les cotisations d'assurance-chômage, etc. Par contre, comme mentionné plus haut, les subventions de recherches ne sont imposables que dans la mesure où elles excèdent les frais de recherches encourus.

Les congés sabbatiques — non-résidents du Canada

Il semble que l'on ait voulu, au moment de la révision de la loi de l'impôt, rendre imposables toutes les allocations de congé sabbatique et les subventions de recherches accordées à des non-résidents canadiens. Certaines "lacunes" de la loi ont permis pendant un certain temps à ces catégories de revenu d'échapper à l'impôt, mais on y a récemment remédié par voie d'amendements à la Loi de l'impôt sur le revenu. Il semble qu'aux fins de l'impôt sur le revenu un professeur en congé sabbatique puisse être à la fois résident au Québec et non-résident au Canada. Voir le paragraphe sur la loi de l'impôt sur le revenu du Québec à la fin du Guide.

Les professeurs qui étaient devenus non-résidents avant le 19 février 1973 (date de la présentation du budget), auront droit à une exonération d'impôt sur les revenus jusqu'au 31 décembre 1973. Les montants reçus après le 31 décembre 1973 seront imposables. D'autre part, il n'y a aucune exemption possible pour ceux qui sont devenus non-résidents après le 19 février 1973. Un professeur qui serait parti à l'étranger en congé sabbatique en 1972 sans declarer de statut de non-résident au moment de son départ peut encore le faire si son séjour à l'étranger rencontre les exigences de la loi, et peut ainsi jouir des exemptions fiscales qui ont encore cours. Le Bulletin d'interprétation IT-9 du ministère du Revenu indique les critères servant à établir l'admissibilité au statut de non-résident. Ce bulletin est disponible à tous les bureaux de district de l'impôt.

Une personne qui, n'étant pas au courant de cette possibilité d'exonération aurait omis de déduire de son revenu les allocations de congé sabbatique ou les subventions de recherches reçues en 1972, devrait entrer en contact avec un bureau de district d'impôt, et réclamer un rajustement. Un rajustement peut également être demandé si des cotisations ont été retenues à la source sur ces revenus non imposables, en 1973.

Il est à noter, finalement, que si la nouvelle loi de l'impôt n'exonère plus ces deux sources de revenus, le non-résident pourra par contre jouir désormais des exemptions personnelles accordées, jusqu'en 1972, aux seuls résidents. Ces exemptions personnelles seront accordées selon la proportion que le montant de son revenu aux fins de l'impôt canadien représente par rapport à son revenu de toutes provenances pour l'année (voir le Bulletin d'interprétation IT-75, paragraphe 17).

Les séjours à l'étranger

Il arrive parfois que des professeurs acceptent d'aller enseigner ou accomplir d'autres tâches dans des pays étrangers et que l'ensemble de leur revenu provienne de sources étrangères au Canada. Si, aux fins de l'impôt, le professeur demeure résident du Canada, il devra déclarer son revenu de toutes provenances et payer l'impôt en conséquence. S'il déclare un statut de non-résident, seul son revenu de sources canadiennes sera alors imposable au Canada. Cependant, dans plusieurs cas, son revenu de toutes provenances pourrait être imposable dans son nouveau pays de résidence.

Avant de passer aux conclusions concernant les avantages et les désavantages que peut comporter le statut de non-résident, le contribuable doit examiner sa situation, du point de vue de l'impôt, dans le pays étranger aussi bien qu'au Canada. On peut déduire de l'impôt canadien le moindre des deux montants suivants:

a) l'impôt étranger qui est acquitté ou

b) l'impôt canadien qui serait autrement payable à l'égard du revenu gagné à l'étranger. Cette déduction est accordée uniquement aux résidents du Canada et le non-résident qui acquitte l'impôt aux termes de l'article 115 [811 à 818] ne saurait en bénéficier. Le contribuable qui songe à abandonner son statut de résident canadien doit examiner dans quelle mesure les impôts acquittés au Canada peuvent être déduits aux termes des lois fiscales du pays dont il deviendra résident.

Dans certains cas, les frais de congé à l'étranger sont payés au moyen d'une subvention reçue d'une fondation située à l'extérieur du Canada. Les fonds seront reçus par l'entremise d'une université canadienne et serviront à payer les frais de déplacement du professeur et à continuer le paiement de son traitement.

Si l'enseignant acquiert le statut de non-résident, la provenance immédiate des fonds qui servent à le rémunérer devient très importante. Une rémunération reçue directement d'une fondation non-résidente n'est pas assujétie à l'impôt. Par contre, d'après les règles actuellement appliquées au ministère du Revenu national, ces fonds constitueront un revenu imposable s'ils sont versés par l'entremise d'une université canadienne.

Le revenu de placements faits au Canada par des non-résidents [3]

Dans presque tous les cas, les dividendes et les intérêts payables à des non-résidents et provenant de sources canadiennes sont assujétis à l'impôt de retenue. Le taux de la retenue fiscale peut être de 5 p. 100, 10 p. 100 ou 15 p. 100, selon la nature du revenu. En 1976, le taux général sera porté à 25 p. 100, sauf lorsqu'il sera réduit en vertu d'un traité.

Le contribuable peut donner avis de son statut de non-résident aux sociétés, banques ou autres entreprises qui lui versent des dividendes ou des intérêts et leur demander d'effectuer la retenue fiscale et d'en verser le produit au bureau de district de l'impôt.

Il serait peut-être plus simple que le professeur choisisse un représentant pour percevoir tous ses revenus de placements et pour effectuer et payer la retenue fiscale auprès du bureau régional de l'impôt. Souvent, les banques, les sociétés de fiducie et les maisons de courtage sont au courant des taux d'imposition et de la façon de faire les versements.

Revenu de loyers de non-résidents du Canada

Si un professeur non-résident possède une maison qu'il loue pendant son absence, le revenu du loyer peut être imposable selon l'une ou l'autre des façons suivantes

1. (a) Le professeur peut s'entendre avec un agent qui retiendra 15 p. 100 (après 1975, ce sera 25 p. 100 à moins que le montant ne soit réduit en vertu d'un traité) du loyer *brut* et en effectuera le paiement, ce qui acquittera au complet l'impôt à payer sur le revenu de ce loyer (alinéa *d*) du paragraphe (1) de l'article (212).

(b) Toutefois, le contribuable peut décider que, dans les deux ans qui suivront l'année d'imposition, il déposera une déclaration établissant le revenu *net* tiré de sa propriété, une fois déduites les dépenses comme les impôts fonciers, les réparations, les assurances, l'intérêt sur l'hypothèque, la commission de l'agent et peut-être aussi les allocations du coût en capital (amortissement). S'il n'y a en fait aucune dépréciation au cours de la période de location, les allocations de coût en capital seront recouvrées lorsque le contribuable reviendra au Canada et c'est pourquoi on pourrait être bien avisé de ne pas réclamer d'allocation d'amortissement. Si l'impôt à payer sur le revenu *net,* une fois déduites les dépenses, est inférieur à la proportion de 15 p. 100 déjà retenue sur le loyer *brut,* on pourra alors demander le remboursement de l'excédent.

2. La deuxième possibilité qui s'offre au non-résident est de s'engager conjointement avec son agent (selon la formule NR6 du ministère du Revenu) à produire une déclaration d'impôt dans les six mois qui suivent la fin de l'année. Aux termes d'un telle entente, l'agent est tenu de retenir et de verser au receveur général du Canada 15 p. 100 du montant estimatif du revenu *net* de location porté au compte du non-résident. Le solde impayé devra être acquitté au moment où la déclaration d'impôt est produite; ou bien, tout montant versé en trop pourra être réclamé. Un engagement distinct devra être pris pour chaque année d'imposition (paragraphe 4, article 216).

Un professeur qui loue sa résidence principale pendant une absence temporaire peut, pour une période n'excédant pas quatre années, ne pas réclamer d'allocation d'amortissement sur sa propriété, et ne déduire de ses revenus de location que les autres dépenses admises. Il s'évite ainsi au moment où il reprend possession de sa résidence, d'avoir éventuellement à payer l'impôt sur les gains de capitaux réputés réalisés sur sa propriété pendant que celle-ci était louée (paragraphe 2, article 45) [262]. De plus, il ne pourra ainsi y avoir obligation de rembourser les allocations d'amortissement. Il est par contre possible de déprécier le mobilier d'une maison sans que les sommes déduites soient éventuellement imposables comme gain de capital sur la résidence principale.

Résumé

Un professeur qui séjourne à l'étranger peut choisir de conserver son statut de résident canadien. Il peut aussi devenir non-résident si son cas rencontre les critères établis.

La révision de la Loi de l'impôt sur le revenu a sensiblement réduit les avantages fiscaux rattachés au statut de non-résident. Il en demeure quand même quelques uns:

a) le revenu que reçoit un non-résident en provenance de l'étranger n'est pas imposable au Canada;
b) le taux de l'impôt de rétention sur les revenus de placement payés ou portés au crédit d'un non-résident sera probablement inférieur au taux marginal appliqué au revenu du résident;
c) les revenus de location seront probablement taxés à un taux inférieur, dans le cas d'un non-résident.

Un statut de non-résident peut cependant donner lieu au paiement d'impôts à un Etat étranger. De plus, un contribuable peut être réputé s'être départi de certains biens, du fait de l'établissement d'un statut de non-résident, et se voir imposer une taxe de gain de capital. Une personne qui demeure à l'étranger pour une période d'environ un an peut choisir de différer la réalisation du gain de capital jusqu'au moment de la vente réelle de la propriété. (Article 48) [227]' (Circulaire d'information, 72-23).

Un statut de non-résident peut enfin présenter des avantages à des fins d'immigration ou douanières; des règles totalement différentes de celles retenues aux fins de la Loi de l'impôt sur le revenu peuvent cependant s'appliquer dans ces cas.

Résumé des conséquences que comporte le congé sabbatique passé aux Etats-Unis, au Royaume-Uni et en France

A la suite des changements importants apportés aux lois fiscales canadiennes, le gouvernement devra renégocier les accords fiscaux conclus auparavant avec des pays étrangers. On ne saurait prédire de résultat final de ces négociations, mais nous avons quand même tenté, dans cette section du guide, de résumer quelques aspects essentiels des lois fiscales des Etats-Unis, du Royaume-Uni de de la France. Nous suggérons cependant que les usagers de cette section ne s'en servent que comme d'un guide.

Nous suggérons aux professeurs ayant l'intention de passer leur congé sabbatique dans ces pays de s'informer auprès des autorités fiscales des pays concernés avant de prendre quelque engagement que ce soit.

1. Les Etats-Unis

Si un professeur canadien obtient un congé pour aller étudier aux Etats-Unis et qu'il passe dix mois, un an au quinze mois dans ce pays tout en ayant l'intention de revenir au Canada, le Service du revenu intérieur des Etats-Unis le considéra comme un étranger non-résident.

Il sera considéré comme étranger non-résident, étant "une personne venue aux Etats-Unis dans un but précis qui, de par sa nature, peut être atteint promptement". Ses obligations fiscales sont alors restreintes au revenu provenant de sources américaines. Un revenu gagné aux Etats-Unis et "effectivement rattaché à l'exercice d'un métier ou d'un commerce aux Etats-Unis" est imposable à un taux progressif, une fois faites les déductions admissibles. Un revenu qui n'est pas effectivement rattaché à un métier ou un commerce est imposable à un taux uniforme de 30 p. 100. Cependant, en vertu des accords fiscaux canado-américains, ce taux est abaissé à 15 p. 100 dans le cas de tous les revenus, sauf le revenu du travail, que les résidents canadiens obtiennent de sources américaines. Un professeur qui veut aller en congé sabbatique aux Etats-Unis pourra probablement se classer comme visiteur relevant d'un programme d'échanges. L'étranger non-résident qui tombe dans cette catégorie peut exclure de son revenu sujet à l'impôt des Etats-Unis les émoluments que l'université canadienne à laquelle il est rattaché lui verse pendant son congé sabbatique.

Il importe de remarquer que, si quelqu'un est candidat à un grade dans une université des Etats-Unis, tous les montants reçus à titre de bourses d'études ou de bourses de perfectionnement peuvent ne pas être considérés comme étant un revenu, peu importe qu'ils soient de provenance américaine ou d'une source extérieure à ce pays. Toutefois, toute partie d'une subvention représentant une rémunération pour l'enseignement, pour des travaux de recherches ou pour un autre emploi qui est une condition exigée pour l'obtention de la subvention, doit être incluse dans le revenu, à moins que tous les candidats au grade en question ne doivent rendre des services similaires. Si une personne n'est pas candidate à un grade, la bourse d'études ou la bourse de perfectionnement accordée aux Etats-Unis est imposable dans la mesure où elle dépasse $300 par mois, le montant en excédent devant être multiplié par le nombre de mois où la subvention a été reçue au cours de l'année. La déduction mensuelle de $300 n'est accordée que si la subvention provient d'un organisme à but non lucratif exempt de l'impôt sur le revenu des Etats-Unis, ou du gouvernement des Etats-Unis ou d'un de ses organismes, du gouvernement d'un Etat, d'un organisme international ou d'un organisme éducatif ou culturel à caractère binational ou multinational ainsi que le prévoit le "Mutual Educational and Cultural Exchange Act" de 1961. La déduction ne peut s'appliquer que pendant une période de 36 mois, après quoi tout le montant de la subvention à titre de bourse d'étude ou de perfectionnement devient imposable aux Etats-Unis. La bourse d'études ou la bourse de perfectionnement que reçoit d'une source canadienne un professeur canadien qui est un étranger non-résident des Etats-Unis, n'est pas assujettie au fisc américain à moins qu'elle ne soit considérée comme étant la rémunération d'une tâche accomplie aux Etats-Unis.

La convention relative à l'impôt intervenue entre le Canada et les Etats-Unis (article VII) prévoit que, si un résident canadien se trouve aux Etats-Unis pendant une période ne dépassant pas 183 jours en tout, au cours d'une année d'imposition, il n'est pas tenu d'acquitter l'impôt aux Etats-Unis pour la rémunération reçue à l'égard d'un travail accompli dans ce pays pendant l'année en question, à condition que a) la rémunération ne dépasse pas $5,000 ou b) qu'elle provienne d'un résident canadien, d'une société ou d'un autre organisme canadien ou de l'établissement permanent au Canada d'une entreprise américaine; dans ce dernier cas, aucune restriction ne vise le montant de l'exemption. Si un professeur canadien s'est rendu aux Etats-Unis le 2 juillet d'une année et qu'il en est reparti le 30 juin de l'année suivante, il aura passé 364 jours aux Etats-Unis, mais il n'aura pas passé une période excédant 183 jours pendant l'une ou l'autre année civile, de sorte qu'il pourra bénéficier de l'exemption visant la rémunération de ses services. Le traité fiscal prévoit aussi à l'article VIII A qu'un professeur qui est domicilé au Canada et qui se trouve temporairement aux Etats-Unis pour enseigner dans une université, un collège, une école ou toute autre institution d'enseignement pendant une période ne dépassant pas deux ans, n'est pas tenu d'acquitter l'impôt à l'égard de la rémunération touchée pour l'enseignement au cours de cette période. Il faut remarquer que le traité fiscal vise les résidents canadiens, de sorte que celui que cesse d'être résident canadien au cours de son congé sabbatique se trouverait à porter atteinte à la situation dont il pouvait bénéficier en vertu du traité relatif à l'impôt.

2. Le Royaume-Uni

Si un professeur canadien se trouve en congé sabbatique au Royaume-Uni, mais non dans le dessein d'y enseigner dans une université ou un collège (voir article 18 de l'Accord fiscal), il peut être assujetti à l'impôt sur le revenu du Royaume-Uni. S'il se trouve au Royaume-Uni pendant une période ou des périodes dont la durée totale équivaut à 183 jours, au cours de l'année d'imposition en cause, il sera considéré comme étant résident du Royaume-Uni. L'année d'imposition du Royaume-Uni s'étend du 6 avril au 5 avril de l'année suivante. Un professeur canadien qui passe une année d'études au Royaume-Uni verra presque invariablement cette année s'étendre sur deux années d'imposition. S'il s'est rendu au Royaume-Uni le 1er juillet ou le 1er septembre, il sera considéré comme étant résident de ce pays pendant la première année d'imposition qui a commencé le 6 avril, mais il ne le sera pas pour la seconde année d'imposition commençant le 6 avril suivant.

De façon générale, le résident du Royaume-Uni verra

ses revenus de toutes provenances soumis à l'impôt; dans le cas d'un non-résident, seul le revenu provenant du Royaume-Uni est imposable. Cependant, pour un résident en congé sabbatique, seul le montant des versements reçus sur ses allocations de congé sabbatique au cours d'une année fiscale sera taxé. Il en est ainsi parce que tout salaire de congé sabbatique est considéré comme une rémunération en provenance de l'étranger si le professeur n'est pas domicilé au Royaume-Uni, c'est-à-dire s'il n'y est pas établi en permanence, et si l'organisme qui lui envoie des fonds n'est pas lui-même un organisme résident du Royaume-Uni.

Si le professeur canadien a la chance de disposer d'épargne ou de revenus suffisants, de sorte qu'il ne lui est pas nécessaire de percevoir le salaire prévu pour son congé sabbatique, il n'aura pas à acquitter d'impôt au Royaume-Uni pour ce salaire, même s'il y est résident. Il pourrait à la rigueur emprunter la somme nécessaire à ses dépenses, et éviter ainsi tout impôt payable sur les montants qui lui seraient autrement versés de l'étranger.

On pourrait également soutenir que l'article 14 de la convention relative à l'impôt sur le revenu conclue entre le Canada et le Royaume-Uni exempte de l'impôt du Royaume-Uni le salaire qu'un professeur canadien touche pour son congé sabbatique, même s'il lui est versé au Royaume-Uni. Toutefois, l'exemption s'applique seulement si "l'emploi n'est pas exercé au Royaume-Uni". Comme on peut soutenir qu'un congé sabbatique pris au Royaume-Uni constitue l'exercice d'un emploi dans ce pays, la convention fiscale peut ne pas prévoir une exemption. Cependant, si le professeur n'est pas présent au Royaume-Uni pendant 183 jours au cours d'une année d'imposition du Royaume-Uni, la convention fiscale comporte une exemption expresse à l'égard de sa rémunération, même à l'égard d'un emploi exercé au Royaume-Uni, si l'employeur n'est pas un résident du Royaume-Uni.

Les lois fiscales du Royaume-Uni prévoient une exemption spéciale d'impôt dans le cas d'un revenu découlant d'une bourse d'études que reçoit une personne inscrite à temps complet dans une université ou un collège. Par contre, un paiement facultatif reçu d'un employeur ou d'un tiers est imposable, si celui qui le touche le reçoit à cause de son emploi, c'est-à-dire en tant que rémunération pour ses services. Aucune exemption particulière n'est prévue dans le cas des bourses de perfectionnement ou des subventions pour des travaux de recherches. Il semblerait cependant que la plupart des bourses de perfectionnement ou des subventions pour des travaux de recherches ne soient pas, en pratique, assujetties à l'impôt au Royaume-Uni. En outre, la convention relative à l'impôt sur le revenu conclue entre le Canada et le Royaume-Uni exempte de l'impôt du Royaume-Uni les subventions ou les bourses accordées principalement en vue de travaux de recherches accomplis pendant une période ne devant pas dépasser deux ans, et qui sont reçues d'un gouvernement, d'un organisme religieux, charitable ou scientifique, d'une bibliothèque ou d'une organisation éducative établie au Canada, pourvu que le bénéficiaire soit ou ait été résident canadien immédiatement avant son arrivée au Royaume-Uni. Le revenu découlant de la possession de valeurs ou de biens se trouvant en dehors du Royaume-Uni et qui n'est pas versé au Royaume-Uni n'est pas sujet à l'impôt du Royaume-Uni, si la personne, même à supposer qu'elle réside au Royaume-Uni, n'y a pas élu domicile ou si elle est un sujet britannique qui ne réside pas ordinairement au Royaume-Uni.

3. La France

(1) *Les règles de droit interne français*

En général, toute personne, quelle que soit sa nationalité, résidant habituellement en France, est sujette à l'impôt français.

Sont considérées à cet égard comme ayant en France une résidence habituelle:

a) Les personnes qui y ont une habitation à leur disposition à titre de propriétaires, d'usufruitiers ou de locataires lorsque, dans ce dernier cas, la location est conclue soit par un accord unique, soit par accords successifs pour une période continue d'au moins une année;

b) Les personnes qui, sans disposer en France d'une habitation dans les conditions définies en "a" ci-dessus, ont néanmoins en France le lieu de leur domicile principal. Quoique cette notion de domicile principal ne soit pas définie par la loi, il est généralement admis qu'un étranger a son domicile principal en France lorsqu'il y séjourne effectivement plus de six mois dans l'année.

Il résulte de ces principes qu'un professeur canadien passant son année sabbatique en France sera considéré comme *résident français* et, par conséquent, soumis à l'impôt français sur le revenu. Toutefois, il ne sera pas considéré comme *domicilié* en France, s'il n'y a pas le centre de ses intérêts et n'y maintient pas sa résidence habituelle depuis plus de 5 ans.

N'étant pas domicilié en France, il sera imposé, non sur son revenu global, mais sur une base forfaitaire, égale à cinq fois la valeur locative de sa résidence en France, à moins que ses revenus de sources françaises n'atteignent un chiffre plus élevé, auquel cas c'est ce dernier chiffre qui sert de base à l'impôt. La valeur locative de la résidence est déterminée de la manière suivante:

— si le contribuable est propriétaire, par comparaison avec la valeur locative des habitations similaires louées dans des conditions normales.

— s'il est locataire, à partir du montant du loyer effectivement acquitté.

(2) *La convention fiscale franco-canadienne*

L'article 10 (1) de la Convention du 16 mars 1951 réserve à l'Etat sur le territoire duquel s'exerce l'activité personnelle et d'où provient un revenu (traitements, salaires et autre rémunération), le droit d'imposer ce revenu. A cet égard, selon le paragraphe 11 de l'article 10, le fait, pour un salarié d'un établissement situé dans un Etat, d'accomplir sur le territoire du deuxième Etat une mission temporaire ne comportant qu'un séjour de courte durée au et cours duquel sa rémunération continue à être supportée et payée par ledit établissement, n'est pas considéré comme l'exercice d'une activité professionnelle dans ce deuxième Etat.

En ce qui concerne les salariés canadiens en mission en France, l'administration fiscale française admet que les intéressés satisfont à la condition de séjour fixée dans la Convention, lorsque la durée de leur mission en France n'excède pas 12 mois. Il en résulte que le professeur canadien passant son année sabbatique en France ne sera pas imposable en France à raison des salaires et autres sommes qui lui seront versées par l'université canadienne dont il relève. Mais il restera néanmoins sujet à l'impôt français sur le revenu sur la base forfaitaire indiquée ci-dessus (5 fois la valeur locative de sa résidence en France). L'article 16 de la Convention stipule expressément que les dispositions des paragraphes 1 et 2 de l'article 164 du Code des Impôts fixant le mode d'imposition des étrangers domiciliés ou résidant en France, continueront à être appliquées.

Les conventions et les accords fiscaux internationaux concernant la rémunération des enseignants

Il est important de noter que le ministère des Finances a déclaré que dans les nouveaux accords fiscaux et dans les accords présentement négociés, le Canada n'accordera pas l'exemption de deux ans sur la rémunération pour fins d'enseignement des professeurs étrangers venant au Canada.

Résidents des pays signataires qui enseignent au Canada[4]

Le Canada a signé avec les 14 pays suivants des accords ou conventions qui permettent à leurs résidents d'enseigner temporairement au Canada pendant une période allant jusqu'à 24 mois sans avoir à acquitter l'impôt canadien sur leur revenu tiré de l'enseignement:

— l'Allemagne de l'Ouest, l'Australie, le Danemark, les Etats-Unis, la Finlande, l'Irlande, le Japon, la Norvège, la Nouvelle-Zélande, les Pays-Bas, le Royaume-Uni, la Suède, Trinidad et Tobago et l'Union Sud-Africaine.

L'accord intervenu avec l'Irlande diffère des autres en ce qu'il étend l'exemption à la "rémunération afin de poursuivre des études avancées (y compris des recherches)".

Le 13 septembre 1972, le ministère du Revenu national publiait le Bulletin d'interprétation 1T-68, par lequel il obligeait les universités canadiennes à faire des déductions d'impôt et à recueillir les contributions au titre du Régime de pensions du Canada du revenu de tous les résidents des pays signataires. Ces personnes sont également tenues de produire une déclaration annuelle d'impôt sur le revenu. Quand le ministère du Revenu national constate que le séjour provisoire de l'enseignant n'a pas dépassé deux ans et que ce séjour au Canada avait pour but d'enseigner dans une institution, il rembourse au professeur étranger l'impôt sur le revenu canadien et les cotisations au titre du Régime de pensions du Canada déduits du revenu qu'il a tiré de son enseignement au Canada.

Avant le 13 septembre 1972, le ministère du Revenu national permettait à l'enseignant en vertu du Bulletin d'information no 41 daté du 21 mai 1968, de déposer une déclaration auprès de son université, dans laquelle il indiquait son intention de quitter le Canada au cours des 24 mois suivants. Cette déclaration autorisait son employeur à n'effectuer aucune déduction à la source au titre de l'impôt sur le revenu ni au titre des cotisations pour le Régime de pensions du Canada. Etant donné que la plupart des contrats d'enseignements commencent le 1er juillet, l'enseignant était exempté d'impôt sur son salaire comme enseignant pendant un an et demi mais devait verser des contributions pour les derniers six mois. S'il quittait le Canada à la fin de la période de deux ans, il pouvait demander le remboursement des déductions faites pendant les derniers six mois. S'il restait au Canada, il ne pouvait recouvrer les déductions faites pour cette période, mais on n'exigeait pas qu'il verse d'impôt pour les dix-huit mois précédents, alors qu'il n'était pas astreint aux déductions à la source. Après le 13 septembre 1972, le ministère du Revenu national essaya d'imposer le revenu des enseignants qui étaient entrés au Canada avant cette date, avaient séjourné plus de deux ans au Canada et s'étaient fiés au Bulletin d'information no 41. Le ministère essaya d'exiger la preuve que leurs déclarations de quitter le pays au cours des 24 mois suivants avaient été faites de bonne foi. En apprenant ces démarches, le Ministre du Revenu national décida qu'elles ne devraient plus être appliquées à l'encontre des individus ayant séjourné plus de deux ans, à moins qu'on ne puisse prouver que, de toute évidence, leurs déclarations étaient manifestement fausses.

Tout sujet d'un pays signataire d'un accord avec le Canada, qui vient enseigner au Canada, doit étudier sa situation dans son pays aussi bien qu'au Canada en ce qui concerne l'impôt sur le revenu. Ces accords internationaux comportent une exemption de l'impôt canadien sur le revenu tiré de l'enseignement par des résidents des Etats contractants, mais ces professeurs demeurent astreints à l'impôt sur le revenu dans leur pays.

Résidents canadiens qui enseignent dans des pays signataires d'un accord avec le Canada

Les accords intervenus avec les 14 pays mentionnés ci-dessus, outre l'accord intervenu avec la Jamaïque, permettent aux Canadiens d'enseigner pendant 24 mois dans ces pays sans avoir à acquitter l'impôt local sur le revenu tiré de leur enseignement.

Les professeurs qui songent à aller enseigner dans l'un ou l'autre de ces pays sans avoir à payer d'impôt, doivent s'enquérir de l'interprétation à donner aux mesures provisoires d'exemption qui peuvent s'y appliquer bien différemment qu'au Canada.

Le Canadien ne doit pas oublier qu'il est, en vertu de l'accord, exempt de l'impôt sur le revenu dans le pays étranger seulement, mais non au Canada. Si, aux fins de l'impôt sur le revenu, il demeure résident du Canada, il sera assujéti à l'impôt sur le revenu canadien à l'égard de son revenu de toutes provenances.

Toutefois, s'il devient un non-résident du Canada, son revenu provenant de l'étranger ne sera pas imposable au Canada.

Quant à savoir s'il peut demeurer exempt de l'impôt dans le pays signataire de l'accord après être devenu un non-résident du Canada, cela dépend de l'accord intervenu avec le pays en question et de l'interprétation qu'en donnent les autorités fiscales de ce pays. Avant de prendre quelque engagement que ce soit, le professeur canadien serait certes bien avisé de s'informer des détails des accords pertinents.

La Loi de l'impôt sur le revenu de la Province de Québec

Le Québec a sa propre Loi de l'impôt sur le revenu (L.Q. chap. 38 et 39) qu'il administre lui-même. Il y a quelques différences entre les lois fédérale et provinciale concernant l'impôt sur le revenu des professeurs d'université. Le ministère du Revenu de la province de Québec, par exemple, n'admet qu'avec réticence qu'un congé sabbatique puisse justifier une cessation de résidence alors que l'administration fédérale, en général, l'admet beaucoup plus facilement. Quoique en général les professeurs d'université soient traités de la même façon sous les deux lois, il faut admettre que des administrations différentes pourraient interpréter différemment les mêmes situations ou circonstances. Le texte des lois peut également différer légèrement.

Nous nous croyons justifiés de croire que l'analyse que nous avons faite des implications de la loi fédérale s'applique également à la loi provinciale. Cependant, nous recommandons qu'en cas de différences d'interprétation, on étudie de près le texte des deux lois afin d'y déceler la cause des différences d'application.

Remarque finale

Le Comité invite les membres de l'A.C.P.U. qui éprouvent certaines difficultés relatives à l'application de la Loi de l'impôt sur le revenu à se présenter au bureau de l'impôt du ministère du Revenu national, qui dessert leur localité. Si quelqu'un croit ne pas y avoir été traité équitablement, il peut s'adresser à notre Comité. Le Comité ne considérera toutefois que les problèmes généraux n'ayant pas reçu de solution. Par ailleurs, le Comité ne cessera de faire des demandes au ministère du Revenu national en vue d'obtenir que soient établis des règles et règlements uniformes pour tout le pays.

Le Comité de l'impôt de l'A.C.P.U. est bien conscient de ne pas avoir abordé tous les problèmes d'impôt auxquels font face tous les professeurs d'université. Le Comité entend continuer son travail et compléter ou amender ce guide en publiant régulièrement le résultat de ses travaux dans le Bulletin de l'A.C.P.U.

Le Comité croit aussi que les réponses à des problèmes particuliers sont d'une aide à tous les membres de l'Association. Il propose donc de publier périodiquement les lettres qui présentent des problèmes particuliers au Comité, ainsi que leurs réponses, tout en respectant l'anonymat des intéressés. Ces lettres seront insérées dans un article sur l'impôt sur le revenu qui sera publié périodiquement sous la rubrique "Newsletter" du Bulletin de l'A.C.P.U.

NOTES:

1 Toutes les références renvoient à la Loi de l'impôt sur le revenu, sauf indication contraire.

2 Les chiffres entre crochets indiquent les articles correspondants dans la Loi du Québec [Chap. 38].

3 La province de Québec ne prévoit aucun impôt de rétention sur les revenus de loyers des non-résidents; il n'y a donc aucune section correspondante dans la Loi de l'impôt sur le revenu de la Province de Québec.

4 La province de Québec n'est liée à aucun accord fiscal avec des pays étrangers. On croit cependant que la province de Québec respectera les principes énoncés dans les traités fiscaux qu'a signés le Canada et accordera les mêmes exemptions aux non-résidents.

Conception: Israel Cinman

Ce guide d'impôt pour 1973 a été préparé par le Comité de l'impôt sur le revenu de l'Association canadienne des professeurs d'université. Les membres du comité sont:

Prof. Charles Hebdon (Chairman), OCUFA
Prof. Gordon Bale, Queen's
Prof. S. Shedd, Calgary
Pierre Leahey, FAPUQ
Georges Frappier, ACPU

year: industrial relations, finance, marketing, accounting, organization theory and behavior, business law. Rank and salary open. Write: Dean, Faculty of Business Administration and Commerce, University of Alberta, Edmonton, Alberta.

CHEMISTRY

UNIVERSITY OF GUELPH. **Department of Chemistry.** Applications are invited for a faculty position at the rank of professor to begin September 1, 1974 to January 1, 1975. Candidates must have a Ph.D. in chemistry or biochemistry, a considerable record of research accomplishment in biochemistry or biophysical chemistry, and teaching experience in chemistry or biochemistry. Salary will depend on qualifications and experience. Duties include teaching, supervision of graduate research, and independent research. Applicants should provide a full *curriculum vitae* and the names of three referees to A. K. Colter, Chairman, Department of Chemistry, University of Guelph, Guelph, Ontario, Canada.

UNIVERSITY OF WINNIPEG. **Department of Chemistry.** Two appointments at the rank of Assistant Professor or above, are presently available. Ph.D. required. Duties include teaching and research in physical-inorganic, bio-inorganic and bio-organic chemistry. Salary is dependent upon qualifications and experience. Applications will be received until February 28, 1974 or until appointment is made. Contact Dr. Harold M. Hutton, Search Committee Chairman, Department of Chemistry, University of Winnipeg, Winnipeg, Manitoba R3B 2E9.

CIVIL ENGINEERING

UNIVERSITY OF CALGARY. **Department of Civil Engineering.** Numerical Analysis — An Assistant, Associate or Full Professor is required commencing Spring 1974. Responsibilities include undergraduate and graduate instruction and research in numerical methods, statistical methods, stochastic mechanics and operations research. The successful applicant will have at least two years' experience beyond a Ph.D. as well as proven research abilities in several of the preceeding fields. Applicants should submit *curriculum vitae* and the names of three referees to Dr. M. A. Ward, Head. Department of Civil Engineering, The University of Calgary, Calgary, Alberta, Canada T2N 1N4.

CLASSICAL AND MODERN LANGUAGES

BRANDON UNIVERSITY. **Department of Classical and Modern Languages — French.** Applications are invited for the position of Lecturer or Assistant Professor in the French section of our Department to teach undergraduates (language and literature). Qualifications: Ph.D. or near Ph.D. Salary floors for 1973-4 are: Lecturer, $8,500; Assistant Professor, $11,000. Applications with *curriculum vitae* and the names of three referees should be forwarded to Dr. W. Entz, Head, Department of Classical and Modern Languages, Brandon University, Brandon, Manitoba. Date of appointment: September 1, 1974.

COMPUTING AND INFORMATION SCIENCE

UNIVERSITY OF GUELPH. **Computing and Information Science.** Applications are invited for a full-time appointment to teach in a fully developed undergraduate programme which places particular emphasis on information processing. Candidates should have a doctorate in computing and/or information science or in a related field, and should have 3-5 years' experience in commercial, industrial or governmental systems analysis and programming. They should have had responsibility for successful projects at technical and managerial levels. Previous teaching experience will be an advantage. Rank and salary will be: at Assistant Professor (salary floor 1973/74 $12,350) OR at Associate Professor (salary floor 1973/74 $15,800) commensurate with qualifications and experience. Applications, accompanied by full *curriculum vitae* and names and addresses of three referees, by 31 March 1974 to Dr. C. K. Capstick, Chairman, Department of Computing and Information Science, University of Guelph, Guelph, Ontario, N1G 2W1, Canada.

UNIVERSITY OF GUELPH. **Department of Computing and Information Science.** Lecturer (probationary) required to teach computing and information science. Small Department — 10 faculty. Start end of April - early May 1974. Salary floor $10,200. Masters degree in Computing, Information Science or related field required. Fortran or PL/1 or COBOL essential; teaching experience at 1st or 2nd year undergraduate level and/or industrial experience an advantage. Apply to Dr. C. K. Capstick, Chairman, Department of Computing and Information Science, University of Guelph, Guelph, Ontario, N1G 2W1.

COMMUNICATION ARTS

UNIVERSITY OF WINDSOR. **Department of Communication Arts.** Positions: One or more appointments to be made at appropriate rank. Qualifications: M.A. and/or significant experience essential; Ph.D. and familiarity with Canadian media highly desirable. Duties: To teach undergraduate courses in communication research methodology and theory, and motion picture or broadcasting production or other media studies. Salary: Dependent on rank. Reply to Dr. Stuart A. Selby, Head, Department of Communication Arts, University of Windsor, Windsor, Ontario N9B 3P4. Appointment effective July 1, 1974. Applications by April 30, 1974, or as soon thereafter as position is filled.

CONSUMER STUDIES

UNIVERSITY OF GUELPH. **Department of Consumer Studies.** Assistant Professor in Department of Consumer Studies. Doctorate in Marketing or with a thesis on a subject related to consumer behavior. Undergraduate and graduate teaching and research in an interdisciplinary department. Primary teaching responsibility will be in introductory consumer behaviour and communication related to the marketplace. There will be opportunity to develop new courses as the department grows. Salary negotiable. Applications should be directed to Dr. R. E. Vosburgh, Chairman, Department of Consumer Studies, University of Guelph, Guelph, Ontario, N1G 2W1. Appointment date July 1, 1974.

DRAMA

BROCK UNIVERSITY. **Department of Drama - Drama/Film.** Applications are invited for at least one probationary and perhaps two temporary appointments, at all levels, to teach in two or more of the following fields: film history and aesthetics, film making, Canadian drama, drama and education, acting, directing, playwriting, theatre research. Applications with *vitae* and the names of three references should be sent to Dr. M. Yacowar, Chairman, Department of Drama, Brock University, St. Catharines, Ontario.

EDUCATION

UNIVERSITY OF MANITOBA. **Department of Curriculum.** Applications are invited for the position of instructor in language arts and communication. Title of position: Assistant or Associate Professor. Qualifications: A post-graduate degree in language arts education, doctorate preferred, but master's acceptable. Supporting academic background in communication preferred. Experience in teaching language arts at the elementary school level. University or other related educational experience desirable. Nature of duties: Presenting courses in language arts and communication (curriculum and instruction) and related graduate seminars in the M.Ed. programme. Supervision of field experiences. Salary: Salary dependent on qualifications and experience. Date of appointment: July 1, 1974 or September 1, 1974. Closing date for applications: February 28, 1974. Please submit applications with a detailed *curriculum vitae*, official transcripts of graduate and undergraduate work, and the names and addresses of two persons who will supply letters of reference to M. A. Bonneau, Department Head, Department of Curriculum: Humanities and Social Sciences, Faculty of Education, University of Manitoba, Winnipeg, Manitoba R3T 2N2.

UNIVERSITY OF MANITOBA. **Department of Curriculum, Faculty of Education.** Applications are invited for the position of instructor in early childhood education. Title of position: Assistant Professor. Qualifications: A post-graduate degree in early childhood education, doctorate preferred, but master's acceptable. Supporting academic background in a social science other than early childhood desirable. Experience in teaching at the pre-school level. University of other related educational experience desirable. Nature of du-

ties: Presenting courses in early childhood education and related graduate seminars in the M.Ed. programme. Supervision of field experiences. Salary: Salary dependent on qualifications and experience. Date of appointment: July 1, 1974 or September 1, 1974. Closing date for applications: February 28, 1974. Please submit applications with a detailed *curriculum vitae*, official transcripts of graduate and undergraduate work, and the names and addresses of two persons who will supply letters of reference to M. A. Bonneau, Department Head, Department of Curriculum; Humanities and Social Sciences, Faculty of Education, University of Manitoba, Winnipeg, Manitoba R3T 2N2.

UNIVERSITY OF MANITOBA. **Department of Curriculum.** Title of position: Assistant or Associate Professor. Qualifications: A post-graduate degree in drama or drama education, doctorate preferred , but master's acceptable. Supporting academic background in communication desirable. Experience in teaching drama at the elementary or secondary level. University or other related educational experience desirable. Nature of Duties: Presenting courses in drama (curriculum and instruction) and related graduate seminars in the M.Ed. programme. Supervision of field experiences. Salary: Salary dependent on qualifications and experience. Date of appointment: July 1, 1974 or September 1, 1974. Closing date for applications: February 28, 1974. Please submit applications with a detailed *curriculum vitae*, official transcripts of graduate and undergraduate work, and the names and addresses of two persons who will supply letters of reference to M. A. Bonneau, Department Head, Department of Curriculum, Humanities and Social Sciences, Faculty of Education, University of Manitoba, Winnipeg, Manitoba R3T 2N2.

UNIVERSITY OF MANITOBA. **Department of Curriculum.** Applications are invited for the position of instructor in Art Education. Title of position: Assistant Professor. Qualifications: A post-graduate degree in art or art education, doctorate preferred, but master's acceptable. Experience in teaching art at the elementary or secondary school level. University or other related educational experience desirable. Nature of Duties: Presenting courses in art education (curriculum and instruction) and related graduate seminars in the M.Ed. programme. Supervision of field experiences. Salary: Salary dependent on qualifications and experience. Date of appointment: July 1, 1974 or September 1, 1974. Closing date for applications: February 28, 1974. Please submit applications with a *curriculum vitae*, official transcripts of graduate and undergraduate work, and the names and addresses of two persons who will supply letters of reference to M. A. Bonneau, Department Head, Department of Curriculum, Humanities and Social Sciences, Faculty of Education, University of Manitoba, Winnipeg, Manitoba R3T 2N2. Please submit applications with a detailed *curriculum vitae*, official transcripts of graduate and undergraduate work, and the names and addresses of two persons who will supply letters of reference to M. A. Bonneau, Department Head, Department of Curriculum, Humanities and Social Sciences, Faculty of Education, University of Manitoba, Winnipeg, Manitoba R3T 2N2.

YORK UNIVERSITY. **Faculty of Education.** Applications are invited for a position as Assistant or Associate Professor in the Faculty of Education, with responsibility as Assistant Coordinator for the EDEXS Program (Education of Exceptional Students). A doctorate is preferred, with background in learning disabilities, behavioural and social disorders, and/or mental retardation. Teaching experience with exceptional students is essential and experience in education of teachers of the exceptional, either pre-service or in-service, would be an asset. The appointee will assist in the implementation of an integrated, non-categorical, competency-based teacher preparation program, with emphasis upon analysis and intervention procedures; will be involved in practicum work with students; will coordinate a program of continuing education for experienced teachers; will be involved in the preparation of self-instructional materials for teachers. Appointment to be effective July 1, 1974. Applications, including full *curriculum vitae* and names of three referees should be directed to Dr. Madeline I. Hardy, Coordinator, EWEXS Program, Faculty of Education, York University, 4700 Keele Street, Downsview, Ontario M3J 1P3. Closing date for applications is April 1, 1974.

ENGLISH

DALHOUSIE UNIVERSITY. **Department of English.** Appointments anticipated for Assistant or Associate Professor in Dramatic Literature, with particular qualifications in Renaissance Drama. Qualifications to include the Ph.D., teaching experience, experience in the supervision of graduate work, and publications. Duties include 7-9 hours graduate and undergraduate teaching per week, and supervision of M.A. and Ph.D. students. Appointment effective July 1, 1974. Apply to Dr. James Gray, Chairman, Department of English, Dalhousie University, Halifax, Nova Scotia. Deadline for receipt of applications is February 15, 1974.

DALHOUSIE UNIVERSITY. **Department of English.** Appointment anticipated for Assistant Professor in Canadian Literature, with ability to work in various subject areas in addition. Qualifications to include the Ph.D. Duties include 7-9 hours graduate and undergraduate teaching per week, and some supervision of graduate work. Appointment effective July 1, 1974. Apply to Dr. James Gray, Chairman, Department of English, Dalhousie University, Halifax, Nova Scotia. Deadline for receipt of applications is February 15, 1974.

UNIVERSITY OF MANITOBA. **Faculty of Education.** Applications are invited for the position of instructor in Social Studies (Curriculum and Instruction). Title of position: Assistant Professor. Qualifications: A post-graduate degree in social studies education, doctorate preferred, but master's acceptable. Supporting academic background in cross-cultural education desirable. Experience in teaching social studies at the elementary school level. University or other related educational experience desirable. Nature of duties: Presenting courses in social studies (curriculum and instruction) and related graduate seminars in the M.Ed. programme. Supervision of field experiences. Salary: Salary dependent on qualifications and experience. Date of appointment: (One year appointment only) September 1, 1974 to August 31, 1975. Closing date for applications: February 28, 1974.

UNIVERSITY OF SASKATCHEWAN, SASKATOON. **Department of English.** Three or four openings are expected, one at the rank of Professor, the others at the rank of Instructor, Lecturer, or Assistant Professor. Applications are invited in the following areas: the Renaissance, poetry and nonfictional prose of the Romantic or the Victorian periods, Folklore (with a strong secondary qualification in English literature). J. K. Johnstone, Department of English, University of Saskatchewan, Saskatoon, Saskatchewan, Canada S7N 0W0.

UNIVERSITY OF WINNIPEG. **Department of English.** A one year sessional appointment is available for a Ph.D. with specialization in English drama. The appointment will begin September 1, 1974. Salary and rank will be commensurate with qualifications and experience. Contact Dr. Walter Swayze, Chairman, Department of English, University of Winnipeg, Winnipeg, Manitoba R3B 2E9.

EARTH SCIENCES

UNIVERSITY OF WATERLOO. **Department of Earth Sciences.** Applications are invited for an appointment involving undergraduate instruction in **mineralogy** and **petrography** and interaction with the graduate program. The Department's research activity emphasizes environmental geology and preference will be given to applicants concerned with the mineralogy and geochemistry of sedimentary environments. Rank open; salary commensurate with experience. A temporary one-year appointment is also available in **economic geology.** Send resumé to Dr. R. N. Farvolden, Chairman, Department of Earth Sciences,, University of Waterloo, Waterloo, Ontario, N2L 3G1.

FAMILY STUDIES

UNIVERSITY OF GUELPH. **Department of Family Studies.** Head Teacher of a Developmental Laboratory Preschool and Lecturer in Child Studies. M.A., M.Sc., in Child Development/Early Childhood Education with emphasis on the young child; experience as teacher in a developmentally oriented laboratory

preschool. 1/2 time Head Teacher — morning or afternoon session; work with child studies students in laboratory practicum. 1/2 time lecturer; undergraduate teaching in child development or early childhood education; assist with research projects. Salary minima: Instructor, $8,700.00; Lecturer, $10,200.00 (as for 1973-74). Inquiries should be directed to Dr. Kathryn E. Kopf, Chairman, Department of Family Studies, College of Family and Consumer Studies, University of Guelph, Guelph, Ontario, N1G 2W1. Appointment effective May 1974 or when filled.

UNIVERSITY OF GUELPH. **Department of Family Studies.** Professor in Human Development/Family Relationships. Ph.D. in Human Development/Family Relationships with focus on some specific stage of the life cycle or on group dynamics/communication. Teaching at undergraduate and graduate level. Conduct and assist with graduate students' research. Salary minima: Assistant Professor, $12,350.00; Associate Professor, $15,800.00; Full Professor, $20,100. (as for 1973-74). Inquiries should be directed to Dr. Kathryn E. Kopf, Chairman, Department of Family Studies, College of Family and Consumer Studies, University of Guelph, Guelph, Ontario, N1G 2W1. Appointment effective May 1974 or when filled.

FINE ARTS

UNIVERSITY OF BRITISH COLUMBIA. **Department of Fine Arts.** The Department will be appointing an instructor in Sculpture/Ceramics to teach in the undergraduate B.F.A. (Studio) Programme from July 1, 1974. Enquiries should be addressed to Dr. George Knox, Professor and Head, Department of Fine Arts, University of British Columbia, Vancouver 8, B.C.

FOOD SCIENCE

UNIVERSITY OF GUELPH. **Department of Food Science.** Applications are invited for an Assistant Professor. Ph.D. with Industrial experience is desirable. Areas of food chemistry, flavours, fats and oils, food processing, food microbiology. Teaching at graduate and undergraduate level. Research. Cooperative projects with industry. Salary minima: Assistant Professor, $12,350.00. Applications should be addressed to Dr. J. M. deMan, Chairman, Department of Food Science, Ontario Agricultural College, University of Guelph, Guelph, Ontario, Canada, N1G 2W1. Date of appointment September 1, 1974.

GEOGRAPHY

QUEEN'S UNIVERSITY. **Department of Geography.** Applications are invited for a new position in Historical Geography, commencing September 1, 1974. The appointment will be made at the Assistant Professor level. The successful applicant will have a Ph.D. (or thesis submitted), and a demonstrable research interest in regional aspects of the historical geography of Canada and North America. The teaching responsibilities of the appointee will be at both the undergraduate and graduate levels. Please submit a letter of application, together with *curriculum vitae* and the names of three referees to Dr. M. Yeates, Head, Department of Geography, Queen's University, Kingston, Ontario.

SCARBOROUGH COLLEGE — UNIVERSITY OF TORONTO. **Department of Geography.** Applications are invited for positions in Geography within the Division of Social Sciences at Scarborough College. The appointment may be made at any rank from assistant to full professor and may be on a visiting one year basis or on a permanent basis. Salary is open. Candidates should have a Ph.D. or be in the final stages of Ph.D. work. Applications will be considered in any field in geography but preference is for candidates in: a) Cultural Geography with research and teaching interests in landscape and the history and philosophy of geography. b) Environmental Analysis with research and teaching interests in soils, bioclimatology, hydrology or applied geomorphology. c) Cartography. Applicants with experience or interests in Canadian problems would be welcomed whilst expertise in air photo interpretation/remote sensing would be advantageous. The successful candidates would be expected to participate in an active undergraduate programme at Scarborough College whilst opportunity for graduate teaching exists on the St. George campus of the University of Toronto. Letters of application with *curriculum vitae* and the names of three referees should be submitted not later than February 15th, 1974 to Professor Brian Greenwood, Geography, Scarborough College, University of Toronto, West Hill, Ontario.

UNIVERSITY OF WINNIPEG. **Department of Geography.** 1. A sessional appointment as Visiting Professor is available for a candidate, with the Ph.D. and teaching experience in the area of Economic Geography. Specialization should include either resource development and management or quantitative work and computer graphics. 2. Sessional appointment at Lecturer or Assistant Professor rank. Candidate should have the Ph.D. completed or near completion with a broad base in Physical Geography. Responsibilities are primarily connected with introductory lectures and laboratories in Physical Geography. Both appointments will commence September 1, 1974. Salaries are commensurate with qualifications and experience. Direct applications to Dr. B. M. Evans, Chairman, Department of Geography, University of Winnipeg, Winnipeg, Manitoba R3B 2E9.

GEOLOGICAL SCIENCES

McGILL UNIVERSITY. **Department of Geological Sciences.** Applications are invited for an assistant professorship in mineralogy. The successful applicant will be able to teach courses at the elementary and advanced level, guide graduate students, carry out an active research program and will preferably have an interest in mineral deposits and exploration. Applications which include the names of three referees should be sent before April 1st, 1974 to C. W. Stearn, Chairman, Geological Sciences, McGill University, Montreal, Que.

HISTORY

THE UNIVERSITY OF WESTERN ONTARIO. **Department of History.** 1. Two positions, preferably at least one at senior level. 2. Ph.D. or near, minimum qualification. 3. Canadian history, any era, undergraduate and graduate teaching. 4. Salary dependent on rank and qualifications. 5. Apply to J. N. Thompson, Chairman, Department of History. The University of Western Ontario, London, Ontario N6A 3K7 Date of appointment July 1, 1974. Closing date for receiving applications January 31, 1974.

UNIVERSITY OF TORONTO. **Department of History.** Applications are invited for an appointment in Latin American History (Assistant or Associate Professor (effective 1 July, 1974). Salary range: $12,000 to 18,000 depending on experience. Duties will include teaching an introductory course in Latin American History and two advanced courses, one of which might be a graduate course, and to direct graduate work as required. Apply with *curriculum vitae* and references to Professor J. B. Conacher, Chairman of History, University of Toronto, Toronto, Ontario.

MATHEMATICS

McMASTER UNIVERSITY. **Department of Applied Mathematics.** One or more openings for Assistant Professor, possibly higher rank, in the areas of Applied Mathematics, O.R., Computer Science, July 1, 1974. Ph.D. required, previous teaching experience desirable. Principal responsibilities: Undergraduate teaching to Science and Engineering students, graduate work supervision, research, depending on area of specialization. The Department offers courses leading to the Bachelor's degree in Applied Mathematics and Computer Science, M.Sc. in Computation, M.Sc. in Statistics. Applications should be accompanied by *curriculum vitae*, with names of 3 referees, and should be sent to Dr. G. Field, Chairman, Department of Applied Mathematics, McMaster University, Hamilton, Ontario, L8S 4K1.

McMASTER UNIVERSITY. **Department of Applied Mathematics.** One or more openings for Assistant Professor, possibly higher rank, in the areas of Applied Mathematics, O.R., Computer Science, July 1, 1974. Ph.D. required, previous teaching experience desirable. Principal responsibilities: Undergraduate teaching to Science and Engineering students, graduate work supervision, research, depending on area of specialization. The Department offers courses leading to the Bachelor's degree in Applied Mathematics and Computer Science, M.Sc. in Computation, M.Sc. in Statistics. Applications should be accompanied by *curriculum vitae*, with names

of 3 referees, and should be sent to Dr. G. Field, Chairman, Department of Applied Mathematics, McMaster University, Hamilton, Ontario, L8S 4K1.

UNIVERSITY OF WATERLOO. **Department of Pure Mathematics.** Applications are invited from candidates qualified for a position at the full (or possibly associate) professor level in the area of functional analysis. Candidates should have an established research record, be interested in teaching at all levels, and be willing to provide leadership in activities in the department relating to analysis. Starting date July 1, 1974. Send full *curriculum vitae* and three references to A. Kerr-Lawson, Chairman, Department of Pure Mathematics, University of Waterloo, Waterloo, Ontario.

MECHANICAL ENGINEERING

UNIVERSITY OF NEW BRUNSWICK. **Department of Mechanical Engineering.** Applications are invited for a faculty position in the Department beginning July 1, 1974. The position is open at the ranks of Assistant to Associate Professor. We are particularly interested in applicants specializing in Industrial/Production Engineering and Systems/Controls to conduct undergraduate teaching and graduate research. The ability to develop laboratories and to conduct combined theoretical and experimental research are required qualifications. A Ph.D. or equivalent, industrial experience and registration as a Professional Engineer are desirable. Salary minima (1973-74 scales) are: Assistant Professor - $11,500, Associate Professor - $15,000, Full Professor - $19,000. Persons interested should submit resumes of personal data, education, professional experience, and publications together with the names of three references before April 15, 1974. Correspondence and requests for additional information should be directed to Dr. J. E. S. Venart, Professor and Chairman, Department of Mechanical Engineering, University of New Brunswick, Fredericton, N.B., Canada E3B 5A3.

MICROBIOLOGY

DALHOUSIE UNIVERSITY. **Department of Microbiology.** Applications are invited for a Faculty position at the level of **Lecturer/Assistant Professor.** Applicants should have an M.D. or Ph.D. with research experience and a major interest in medical microbiology. Salary according to qualifications and experience. Appointment effective July 1, 1974. Applications to Dr. K. B. Easterbrook, Department of Microbiology, Dalhousie University, Halifax, N.S., Canada, with *curriculum vitae* and names of three referees.

MUSIC

BRANDON UNIVERSITY. **School of Music.** Two positions available: 1. Violinist with teaching and professional performing experience required as sabbatical one-year replacement. Teaching will include advanced violin and viola; chamber music coaching. 2. Cellist with teaching experience required as sabbatical one-year replacement. Teaching will include cello, double-bass, and either First Year Theory or Music Appreciation. Both appointments effective September 1, 1974. Applications should be sent to Professor Lorne Watson, Director, School of Music, Brandon University, Brandon, Manitoba, Canada.

NURSING

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **School of Nursing.** The School of Nursing is analyzing and revising its curricula and is expanding programs to better prepare graduates in leadership for the future health care system. Additional personnel required August 1974. There are positions open for faculty with creative ability and advanced preparation in: Nursing of Adults, Nursing of Children, Parent-Child Nursing, Mental Health Nursing, Curriculum Design, Management of Nursing Care, Research in Nursing, Community Nursing. Preparation at the Master's level is preferred but persons with a baccalaureate and appropriate experience will be considered. Please direct inquiries or applications to Miss Margaret D. McLean, Director, School of Nursing, Memorial University of Newfoundland, St. John's Newfoundland.

UNIVERSITY OF NEW BRUNSWICK. **Faculty of Nursing.** Additional faculty member needed by July 1, 1974, to co-ordinate and teach an introductory course in integrated baccalaureate program. Recent master's degree in medical and surgical nursing **required**, and some experience team teaching in integrated programs **preferred.** The extras we have to offer are an exciting new curriculum approach, a new, well-equipped self-instructional laboratory, and the advantages of living in a beautiful, small city. Address: Dean, Faculty of Nursing, The University of New Brunswick, Fredericton, New Brunswick.

NUTRITION

UNIVERSITY OF GUELPH. **Department of Nutrition. — Professor and Chairman.** An individual with a scholarly reputation and considerable experience in the biochemical aspects of nutrition is sought for this position. In addition to administrative duties, the Chairman is expected to participate in the teaching activities of the department and to establish his own research programmes. The initial appointment will be for five years with five year extensions subject to the approval of a review committee.

Faculty of Music
THE UNIVERSITY OF WESTERN ONTARIO
Musicology Position Open

Rank:
Senior appointment at Associate or Full Professor level.
Qualifications:
Ph.D., teaching and research experience required; performance ability on early instruments would be an asset.
Teaching duties:
Duties will include undergraduate and graduate teaching, supervision of theses, direction of Collegium Musicum instrumental program.
Areas of specialization preferred: Ancient and early Medieval, or 16th Century, or middle and late Baroque music.
Salary:
Salary negotiable within Associate or Full Professor range. (1973-74 floors: Associate $14,850, Professor $19,650).
Appointment date:
Appointment begins 1 July, 1974; applications received up to February 1, 1974 or until appointment is filled.
Inquiries:
Apply to:

Dr. Gordon K. Greene
Chairman, Music History Department
Faculty of Music
University of Western Ontario
London, Ontario

Faculty of Music
THE UNIVERSITY OF WESTERN ONTARIO
Department of Theory and Composition

The Faculty of Music invites applications for an appointment in the Department of Theory and Composition.
Rank:
Associate professor or above.
Qualifications:
Ph.D. or equivalent in theory. Teaching experience at both undergraduate and graduate levels.
Teaching duties:
Undergraduate theory and composition. Seminars in graduate theory.
Salary:
Negotiable, depending on experience. 1973-74 floors:
Associate professor: $14,850.00
Full professors: $19,600.00
Inquiries:
Please send *curriculum vitae* and documentation of experience to:

Dr. Gerhard Wuensch
Chairman, Theory and Composition Department
The University of Western Ontario
London, Ontario
N6A 3K7

Appointment date:
July 1, 1974.
Closing date for receipt of applications:
March 1, or until filled.

The salary is commensurate with qualifications and experience. The department is located in the College of Biological Science and currently consists of ten full-time faculty members. It has a strong graduate programme at the M.Sc. and Ph.D. levels and is actively involved in undergraduate teaching. A new B.Sc. degree programme in honours nutrition and biochemistry is being introduced in spring 1974. Applications, *curriculum vitae* and the names of three referees should be sent to Professor K. Ronald, Dean, College of Biological Science, University of Guelph, Guelph, Ontario N1G 2W1.

Faculty of Music
THE UNIVERSITY OF WESTERN ONTARIO
Department of Applied Music

The Faculty of Music of the University of Western Ontario invites applications for an appointment in the Department of Applied Music
Voice/Opera/Choral Conducting
Rank:
Lecturer
Qualifications:
D.M.A. or equivalent plus proven professional competence as both singer and conductor.
Teaching duties:
Teaching voice at the undergraduate level. Working in an expanding choral program, responsible to the Co-Ordinator of Choral Activities. Possibility of opera workshop duties.
Salary:
1973-74 floor: Lecturer: $9,725.00
Inquiries:
Please send *curriculum vitae* and documentation of experience to:
Dr. John S. McIntosh
Chairman, Applied Music Department
Faculty of Music
The University of Western Ontario
London, Canada
N6A 3K7
Appointment date:
July 1, 1974
Closing date for receipt of applications:
March 1 or until position filled.

PHYSICAL EDUCATION

UNIVERSITY OF SASKATCHEWAN. **College of Physical Education.** The College is seeking three faculty members for 1974. One appointment will be for one year only. Candidates should possess a Ph.D., those with successful teaching, coaching and research experience will be given preference. Duties include teaching at the graduate and undergraduate level and will also include some coaching and activity teaching. Specific needs include: athletic injuries, correctives, biomechanics, motor learning, sport psychology, elementary education, outdoor education, recreation, coaching hockey and assistant football. Application deadline is March, 1st, 1974. Applications should include *curriculum vitae*, recent photo and names of three references. Correspondence should be directed to the Dean, College of Physical Education, University of Saskatchewan, Saskatoon, Saskatchewan.

POLITICAL SCIENCE

UNIVERSITY OF GUELPH, **Department of Political Studies.** Applications are invited for an assistant professor. Ph.D. is required. Undergraduate and Graduate teaching in Urban Studies with secondary interest in either modern theory or provincial politics. Salary floor — $12,350. Applications should be addressed to Dr. Frederick Vaughan, Chairman, Department of Political Studies, University of Guelph, Guelph, Ontario, N1G 2W1 by April 1, 1974. Date of appointment July 1, 1974.

CARLETON UNIVERSITY. **Department of Political Science.** The Department has a vacancy for a specialist in Canadian Government and Politics. Ph.D. or equivalent required with teaching and supervisory experience. Position at rank commensurate with qualifications. Salary in accord with scales for appropriate rank. Duties: teaching with supervision of graduate dissertation research. Apply to Dr. N. H. Chi, Chairman, Department of Political Science, Carleton university, Ottawa K1S 5B6. Closing date for applications — February 15, 1974. Date of appointment — 1 July, 1974.

LOYOLA COLLEGE (CONCORDIA). **Department of Political Science.** Applications are invited for an appointment to begin August 1974 at the Associate Professor level from individuals with primary and secondary teaching interests in some combination of the following fields: statistics and methodology, the policcs of developing areas, and policy-making in Canada. Candidates should hold a Ph.D. degree with teaching experience and publications. Applicants should write as soon as possible, enclosing a *curriculum vitae* and names of three referees to Professor R. Coyte, Chairman, Department of Political Science, Loyola of Montreal, 7141 Sherbrooke Street West, Montreal, Que. H4B 1R6.

UNIVERSITY OF WINNIPEG. **Department of Political Science.** Appointment at the rank of Associate or Assistant Professor, or Lecturer, depending upon qualifications, in the area of Urban Affairs and/or Public Administration. Doctorate (or near doctorate) with teaching experience required. Salary is dependent upon qualifications and experience. Applications will be received until February 28, 1974 or until appointment is made. Contact Dr. Richard Veatch, Chairman, Department of Political Science, University of Winnipeg, Winnipeg, Manitoba R3B 2E9.

PSYCHOLOGY

UNIVERSITY OF GUELPH. **Department of Psychology.** Six new positions, available in July or September, 1974, as follows: Applied Child/Developmental (senior rank); Child/Developmental (assistant professor); Community Psychology (preferably senior rank); Applied Social (rank open); Psychology (senior rank); Mathematical/Quantitative (assistant professor). For further information write to E. C. Dalrymple-Alford, Appointments Officer, Department of Psychology, University of Guelph, Guelph, Ontario.

UNIVERSITY OF MANITOBA. **Department of Psychology.** Several Positions: Assistant or Associate Professor. All areas, particularly operant (or behavior modification), organizational, personality, school, sensation/perception, quantitative and clinical. Salary competitive. Send *vitae*, date of thesis completion (if not already completed), and names of three references to Dr. J. Adair, Head, Department of Psychology, Duff Roblin Building, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

UNIVERSITY OF NEW BRUNSWICK. **Department of Psychology.** Immediate opening for Instructor/Technician. The position will entail design, maintenance and construction of apparatus for

UNIVERSITE DE MONCTON

Postes Vacants
Professeurs en management, marketing, méthodes quantitatives, comptabilité, finance, informatique. Enseignement au niveau du baccalauréat et de la maîtrise, recherches et participation à différents comités.
Qualifications
Préférence sera accordée aux détenteurs d'un Ph.D. ou D.B.A. Les candidats avec une maîtrise seront également considérés. L'expérience dans l'enseignement et/ou l'industrie seraient un actif.
Rémunération:
Rang professoral et salaire à négocier.
Application:
Faire parvenir un curriculum vitae sommaire le plus tôt possible à:
Doyen
Faculté d'Administration
Université de Moncton
Moncton, N.-B., CANADA
E1A 3E9

behavioural research, supervision of shop facilities, and giving formal and informal instruction in instrumentation. Applications or inquiries should be addressed to Dr. D. G. Likely, Department of Psychology, The University of New Brunswick, Fredericton, N.B.

UNIVERSITY OF WINNIPEG. **Department of Psychology.** Two appointments, at or above the rank of Assistant Professor, are available. Candidates should have the Ph.D. completed or near completion and have a background in general experimental or social-developmental psychology. Duties involve teaching, at the undergraduate level, courses selected from the following areas: social, environmental, language, behavior modification, developmental, testing, human performance, personality, introductory. Appointments begin September 1, 1974. Salary and rank will be commensurate with qualifications and experience. Contact Dr. G. R. Norton, Selection Committee, Department of Psychology, University of Winnipeg, Winnipeg, Manitoba R3B 2E9.

SOCIOLOGY

BROCK UNIVERSITY. **Department of Sociology.** Openings in Sociology Department. Vacancies for assistant and either associate or full professor. Positions require Doctoral level, strengths in theory and research methods, interest in general areas of communications or social organization; strong interest in teaching in interdisciplinary research based undergraduate program, interest in developing M.A. program. Competitive salaries. Apply to Nicholas Yarmoshuk, Chairman, Sociology Department, Brock University, St. Catharines, Ontario. **The Department,** — The research based teaching program is staffed with eight faculty divided among Sociology, Social Psychology and Social Anthropology and is housed in a new building containing a data processing laboratory, research rooms and a small groups/simulation/gaming laboratory equipped with remote controlled audio-visual equipment.

UNIVERSITY OF GUELPH. **Department of Sociology and Anthropology.** Applications are invited for the academic year 1974/75 for one visiting appointment and three regular appointments. Rank open. Preference will be given to people with competence in the following areas: 1. Family and Kinship 2. French-Canadian Studies 3. Cross-cultural analysis 4. Anthropological theory and methods 5. Criminology and Penology. This department offers the B.A. in Sociology, a Minor in Anthropology and the M.A. in Sociology. Criteria for positions in this department include evidence of teaching ability, demonstrated research capacity, interest in contributing to the development of this department and appropriate academic qualifications. Applications should be sent to The Chairman, Department of Sociology and Anthropology, College of Social Sciences, University of Guelph, Guelph, Ontario, Canada, N1G 2W1.

LAURENTIAN UNIVERSITY. **Social - Cultural Anthropologist.** Minor field open. One to two year appointment begining fall 1974 to replace staff member on leave. Ability to teach in French required. Full-year system, three courses. Opportunity to teach summer school. Introductory and second-year ethnography, ethnographic or topic specialization open. Small, young university, pleasant environment. Ph.D. candidate preferred. Canadian citizen preferred. Starting salary: Around $12,000 (negotiable). Chairperson, Anthropology, Department of Sociology and Anthropology, Laurention University, Ramsey Lake Road, Sudbury, Ontario P3E 2C6.

UNIVERSITY OF MANITOBA. **Department of Sociology.** One position, possibly two, will be available for September, 1974. Specialization in the following areas preferred: family, criminology, social psychology and theory. Undergraduate and graduate teaching duties. Ph.D. required. Salary and rank commensurate with qualifications and experience. Contact Dr. D. L. Rennie, Head, Sociology Department, University of Manitoba, Winnipeg, R3T 2N2.

UNIVERSITY OF NEW BRUNSWICK. **Department of Sociology and Anthropology.** Applications are invited for three positions in Sociology — 2 permanent, 1 one-year replacement; Assistant Professor or above. Ph.D., with teaching and research experience is required for permanent positions; near Ph.D. for one-year replacement. To teach undergraduate and graduate courses preferably in research methodology, demography, ethnic relations or occupations; other areas may be considered. 1973-74 floors: assistant professor - $11,500; associate professor - $15,000; full professor - $19,000. Candidates should forward a *vitae* and the names of three referees to Dr. D. R. Pullman, Chairman, Department of Sociology and Anthropology, University of New Brunswick, Fredericton, N.B.

UNIVERSITY OF WESTERN ONTARIO. **Department of Spanish and Italian.** 1. One-year position as Lecturer in Spanish. 2. M.A. required. Ph.D. or ABD preferred. 3. Natures of duties — undergraduate teaching, Peninsular or Latin American. 4. Salary - $10,000 - $12,000. 5. Applications, accompanied by *curriculum vitae* and three references, should be sent to Professor W. Flint, Chairman, Department of Spanish and Italian, The University of Western Ontario, London, Ontario. N6A 3K7. Appointment effective 15 February 1974.

UNIVERSITY OF WINNIPEG. **Department of Sociology.** Sessional Lecturer preferably with Ph.D. but with a minimum of an M.A. and teaching experience. Duties include teaching undergraduate courses in at least two of the following areas: Introductory, Social Change, Minority Groups, Industrial Sociology, Community. Applications will be received until February 28, 1974 or until appointment is made. Contact Dr. John R. Hofley, Chairman, Department of Sociology, University of Winnipeg, Winnipeg, Manitoba. R3B 2E9.

UNIVERSITY OF WINNIPEG. **Department of Sociology.** Sessional Lecturer preferably with Ph.D. but with a minimum of an M.A. and teaching experience. Duties include teaching undergraduate courses in at least two of the following areas; Introductory, Social Change, Minority Groups, Industrial Sociology, Community. Salary is dependent upon qualifications and experience. Applications will be received until February 28, 1974 or until appointment is made. Contact Dr. John R. Hofley, Chairman, Department of Sociology, University of Winnipeg, Winnipeg, Manitoba. R3B 2E9.

UNIVERSITY OF WINNIPEG. **Department of Sociology.** Assistant or Associate Professor. Duties include teaching undergraduate courses in Social Psychology, Social Problems and Deviancy. Salary is dependent upon qualifications and experience. Applications will be received until February 28, 1974 or until appointment is made. Contact Dr. John R. Hofley, Department of Sociology, University of Winnipeg, Winnipeg, Manitoba. R3B 2E9.

LAKEHEAD UNIVERSITY
Department of Philosophy

Applications are invited for a one-year term appointment; Ph.D. preferred to teach Introductory Philosophy and Logic at Lakehead University, for the term commencing September 1, 1974. Salary floors 1973-74: Lecturer $10,790; Assistant Professor $12,765.
Closing date for receipt of application: April 15, 1974.
Applications, including vita should be directed to:

Mr. Donald E. Ayre
Secretary of the University
Lakehead University
THUNDER BAY, Ontario
P7B 5E1

ZOOLOGY

UNIVERSITY OF WESTERN ONTARIO. **Department of Zoology.** Applications are invited for a position at the level of Assistant Professor for an Ecologist. Applicants should have an active research interest and an interest in modern teaching methods. Starting salary, $12,300. Starting date, July, 1974. Applications with three referees by April 1st, 1974 to Dr. Michael Locke, Professor and Chairman, Department of Zoology, University of Western Ontario, London N6A 3K7, Ontario.

particularly in the area of international relations and party politics. And of course a number of them have become Canadian citizens, and have also made a commitment to the Canadian community . . .

Bulletin: It is sometimes suggested that it goes beyond matters of citizenship and interest in Canada in the social sciences; that there is also a question of the way in which you look at research. It was argued for instance in the "great debate" at McMaster a couple of years ago that this was not only a Canadian/American confrontation but a behaviourist/non-behaviourist confrontation as well, and that in effect, by defining posts in political science in terms of which only those with a particular kind of political science background could in fact "fit", you guaranteed not only that there would be a lot of Americans in political science departments, but you would also guarantee that there only would be one point of view as well.

Young: I think it may have been the case in some specific instances, McMaster possibly is an example. But I think if you look down the roster of Canadian political scientists you will find people like John Meisel (I suppose it would be unfair to call him a behaviourist, that's a bad word these days), . . . who certainly have made a significant contribution to that line of study and research in Canadian political science. I think that that kind of an argument is a very weak one because a great many Canadians have studied in American universities, a great many Canadians who graduated from Canadian universities or British universities have become interested in this approach to political science simply on the basis of its academic merit or intellectual merit.

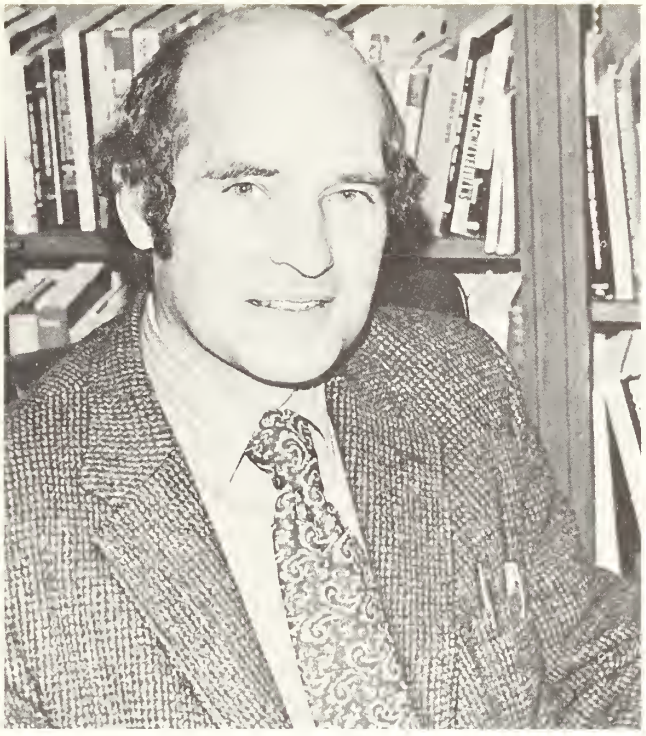
Bulletin: Yet it does suggest the kind of un-Canadian political science, doesn't it?

Young: Well, if you think of Canadian political science as Norman Ward-out-of-McGregor Dawson, and I am not decrying it, but if you think of that as Canadian political science, I think it's a very narrow view. I think that the discipline is much broader than that. I think the discipline certainly includes the kind of historical institutional analysis that that implies, but it must also include the kind of analysis that is based on behavioural research that reaches out into the frontiers of sociology and psychology, and of theoretical model building. All that is a very important part of political science . . .

Bulletin: Would it in fact have been done at all in Canada if the Americans had not come here in some numbers?

Young: I think it wouldn't have been done as quickly but I think it would have been done. Certainly if only because of the number of Canadian students who, for reasons which we are all aware of, had to get their graduate training in the United States because there wasn't that much graduate education available in the universities outside of Toronto.

Bulletin: Well, if there is a problem in terms of the kinds of research that are done and the amount of research on Canadian problems as a consequence of the citizenship background of Canadian political science departments, what should we do about it?



Professor Young teaches Political Science at the University of Victoria.

Young: Well, I think first of all I would say that quotas is no answer. Because right away you remove the opportunity for exercising judgement. It seems to me that university administrations — university work generally, is a matter of judgement and reasonable argument on both sides of the decision. If you lay down a quota, what you are doing in fact is adopting a kind of americanized approach; and I think that this sort of constitutional approach where you lay down rules and then struggle to live within them, is an American way, and not, I think, consistent with our tradition where you simply evolve your procedures. Canadian departments, as a result of this debate are very much aware of the problem that is involved in staffing a department too heavily with people from one country.

Bulletin: Are they doing anything about it?

Young: I think they are. When they are hiring they are conscious of the fact that they have to ensure first of all that they are providing employment opportunities for qualified Canadian graduates. Secondly, that they're ensuring that the students who take their courses have an opportunity to learn a great deal about the political system in Canada. And thirdly, that they are getting the best people for the areas that they want to develop, and I think every department in Canada has recognized that one of their major concerns has to be the government of their own country. I think maybe 5 years ago, especially in some of the departments

that were fairly newly established, they didn't recognize this and hired a great many people from the United States and consequently taught Canadian government as one course amongst many. And you find in other social science areas, even in History, in some universities where there are more courses about American History than there are about Canadian history more courses on American literature than there are on Canadian literature and this sort of thing.

Bulletin: But in the field of political science it seems to me likely that you can achieve the same result — the same patterns of appointment in a university in a slightly different way. That is, if you say "we're going to hire a political scientist at the senior level and we're going to go out on the market and buy the best we can," then the likelihood is that surely we would be buying a substantial number of Americans just from the sheer force of numbers of those who will apply for such an appointment.

Young: I can't speak for any department, other than the ones I have associated with in B.C. And there I would say that's not the way they operate. If there is a senior position open, it is usually tied to an area which the department feels it wants to develop or is weak in, and needs to flesh out. If, for example, the programme in international relations is weak and they have an opportunity to make a senior appointment, then they will look around, conscious of the fact that there is a sizable body of knowledge in the field of Canadian foreign policy and great deal of research to be done in Canadian international relations . . . and I would think they would consider Canadians first.... They have a responsibility to the Canadian community to make sure, that within the limits imposed by reasonable judgement, they would hire a Canadian.

Bulletin: Suppose that departments didn't in fact operate that way; is it reasonable for deans or for senates through appointment committees, to insist that political science departments, at least in universities of a reasonable size, do specify the areas in which they want to appoint political scientists and do debate whether those areas are the correct ones with other members of the university community. Or is that something that political science departments should by right do only themselves?

Young: No, I think the dean should certainly make sure to his own satisfaction that the department is aware of these issues and that it has a concern in that direction. I don't think that hiring should necessarily be a university community matter, where you're going to involve a much larger constituency than the department itself. But I would think that a dean or the head of the department, or chairman, or whatever, would be failing in his responsibility if he didn't raise these matters with his department and make sure his department had discussed them and knew precisely what the situation was, and recognized the fact that there is a great deal of significance in many aspects of the issue and that in considering a new appointment they must make sure that they are considering Canadian candidates.

Bulletin: But the fact that there is a problem suggest that heads and deans have not done their jobs in some parts of the country.

Young: Indeed it does, and I would be the first to admit it — that there are many universities where in fact, departments, simply because it's easier, and I think simply because many of them were set up in the first place with a significant American content — that they have seldom looked across the country. There are departments whose members habitually attend the meetings of the American Political Science Association but never attend those of the Canadian Political Science Association.

Bulletin: But in such universities what can we do? If you say that the general university community in that university doesn't have the right to say *no* to the Political Science Departments — then the abuse would go on forever, given weak-kneed deans and so on. Is it possible for instance to conceive of a Senate-appointed Appointments Committee which had the right to say *no* to a department if they're not satisfied that adequate advertising had taken place; that adequate canvassing of the Canadian scene had taken place, or even that the jobs have been so described . . . as to foreclose honest competition, for the appointment?

Young: I would not want them to have a veto but I would want them to be certain that they had the authority to demand that departments give evidence that they have in fact indicated an awareness of the issue; that they have advertised in the appropriate

UNIVERSITE DE MONTREAL

Département: Géographie, Faculté des Arts et des Sciences

Titre:
professeur à temps plein

Conditions requises:
Doctorat; expérience souhaitable

Nature des fonctions:
enseignement et recherche
spécialisation en géographie humaine axée sur les points suivants:
— méthodologie de recherche
— aménagement du territoire
— géographie sociale

Traitement:
selon l'échelle de salaires actuellement en vigueur à l'Université de Montréal

Date d'entrée en fonction:
le 1er juin 1974
Date de clôture pour la réception des demandes:
le 28 février 1974

Envoyer la demande à:
Monsieur Serge Lavoie
Directeur intérimaire
Département de Géographie
Université de Montréal
Case postale 6128
Montréal 101

Canadian journals; that they have in fact, examined the availability of Canadians; and that the basis of appointing a non-Canadian is made on valid academic grounds.

Bulletin: If you don't have the power to say *no* would anybody take you seriously?

Young: I may be naive, but I'm still convinced that reason has a role in university government, and I would still like to believe that you'll have administrators who are prepared to show some leadership. Part of the difficulty has been, as you suggested, weak-kneed deans and weak-kneeded presidents who have been too concerned with maintaining a bland image to get up on their hind legs and say *"no, I think this is an important issue; I don't believe in quotas; I do believe in leadership; I think there has to be some consideration of it."* But many administrators have run and hidden their heads when the issues presented themselves.

Bulletin: The Select Committee in Ontario says that the logic of that is that the administrators should be Canadians. That is, you should not appoint chairmen, deans and presidents, who are not Canadians. Would you agree with that?

Young: I would, yes.

Bulletin: Would you do that by internal legislation in the university, or would you do that by, for instance, the British Columbia amendments to the Universities Act.?

Young: No, I would not want to do it by external means. I think that it is dangerous to get the government to do the university's dirty work for it — if you can call it dirty work. I think that universities, if they are going to be able to justify their claim to autonomy from the government, have got to set their own houses in order. For example, at UBC the Presidential Search Committee indicated their strong preference, which I don't think is a strong enough statement, but their strong preference would be for a president who was a Canadian or a landed immigrant. I would have probably said "who is a Canadian period." I'm not satisfied that there is such a paucity of talent in Canada.

Bulletin: Do you think it would be reasonable for CAUT to recommend to universities that appointment at the administrative level should be restricted to Canadian citizens?

Young: I do. I think that it would be a very useful thing for the CAUT to recommend.

Bulletin: Are there other things that can be done to rectify the situation in political science in particular?

Young: Well, short of departments considering the issue, and it's difficult for a department to consider it. (They don't want to embarass their colleagues.) But I think departments and faculties should discuss the issue and make sure that the people understand that it is a genuine issue; it's not a trumped-up issue promoted by wild-eyed radicals, but is a matter of genuine concern that has a perfectly valid base within the context of a university as being among other things a vehicle for a country's culture and tradition, and for expanding its knowledge of itself.

Bulletin: Is there a role for CSPA in this debate, and what should that role be?

Young: I think the role should be . . . to encourage some debate and discussion. It is not an association, in a sense, that it takes positions. It never really sees itself as a political body, although it is moving in that direction — it does have a sub-committee on the place of . . . women in the discipline, and so on; and it's becoming increasingly involved in that sort of questions. But I think, unlike the Sociologists and the Anthropologists, Political Scientists in their professional association have, until fairly recently, been more concerned with simply running the journal and promoting the annual meetings. They haven't really seen themselves as doing much else. That is changing.

Bulletin: Do you think that for instance, they might make the issue a centre-piece of one of the annual meetings? And do you see them also as an informamation gathering body, or do you find that kind of thing dangerous?

Young: Yes *(in answering the first question).* No, I think that if we're afraid of information, then we're in the wrong business. They should gather information, but we should be fully aware of what we are doing, how we're doing it and who's doing it. This, it seems to me is what universities are all about.

Bulletin: What do you think about the suggestions that since tenure implies a long-term commitment by the university and the community which finances the university to a professor, that it's reasonable to insist in return that he give a long term commitment by becoming a citizen?

Young: That is a tough question. But I don't think its wise to relate tenure to citizenship. Tenure is a question of academic quality and the matter of citizenship should be irrelevant at that point. It seems to me that the question is irrelevant at the point of hiring and then in the context of overall nature of the particular department.

Bulletin: One might however say not that you must have citizenship, but that you must apply for it.

Young: That I think is a reasonable compromise. If you've applied for citizenship and you have been turned down by the Department of Citizenship and Immigration then that is fine — as long as you can stay in the country, then the university would maintain your appointment. That would protect the university. It seems to me that it would be a very serious thing for the universities to be denied the kind of an individual that is likely to upset the bureaucrats in Citizenship and Immigration. If for perfectly good and valid reasons (the individual) is hired by the university, then he should be kept on. But again, it is difficult to lay down a rule. These cases have to be dealt with individually on their merits, and one of the problems with Citizenship and Immigration is that it is very difficult to deal with these things on their merits — they

tend to apply a blanket condemnation of the sort that happened with Professor Meszaros at York.

Bulletin: Going back to your view that more work can be done in areas related to the Canadian experience in political science, do you have specific things in mind that had not been done in political science; or not been done in enough detail and that political scientists might direct this attention to?

Young: Well, I'm not thinking of any specific area, but the amount of work being done, for example, in the area of legislative and administrative politics relationships between the executive and the bureaucracy . . . the fact that we're now getting some examination of pressure groups in Canada. (Again it's being done by an American, interestingly enough, which is an exception to my general assertion). But that's an area in which there has not been a great deal of research. Behavioural research in Canada hasn't advanced as rapidly as it might have. Now more work is being done in that area, largely by people who have come under the influence of behaviourists in American universities . . .

Bulletin: What about regionalism? Do you think that Canadian political scientists devote enough time and attention to policies below the national level?

Young: They haven't until now, but right now its just beginning to grow. Political science has always been seen in a national context, which is the influence of Toronto, and the school of Dawson. That now, I think, to the credit of Canadian political science community, is changing, and I suspect that in the next five years there will be a wealth of material on provincial governments. People have suddenly realized that these are very crucial government institutions; there is a great deal of politics that goes on that is equally as important and exciting as what happens at the national level. But I don't think you can attribute that necessarily to any foreign influence, one way or the other. It is simply a Canadian attitude . . .

Bulletin: If you increase the amount of research on Canadian subjects, is there at present in the Canadian publishing world sufficient vehicles to publish the results thereof?

Young: That I think is a more serious problem. Because, obviously, McLellan and Stewart or McMillan are not about to publish books that only would have a regional sale and they tend to view books on the politics of British Columbia, or the politics of Alberta as being rather specific in their approach and therefore not likely to make them any money. I think that is a problem. The local university presses can handle it to some extent, but they're badly underfinanced . . .

Bulletin: Do you feel that in general there should be more government support for university presses in the country?

Young: Oh, very definitely, very definitely . . . In many cases they have to turn down a good manuscript simply because there isn't the money, and they know there is no market. So it is very difficult for them to operate effectively as a university press should operate, which is to publish anything which is a good manuscript, regardless of its market.

Bulletin: Whose responsibility do you think it is to supply the financing to university presses? Is that a provincial government responsibility? Do you see that as a Canada Council responsibility? Where do you think pressure should be applied to improve the situation.

Young: Well, the problem with it being financed at the provincial level is that provincial governments change and they tend to swing between those who are keen on university activities and those who aren't. I would rather see it funded through an agency like the Canada Council, because obviously what's happening in one province is of interest to scholars in the other provinces — it has a national impact. So ideally, funding should come through an agency like the Canada Council. Certainly every university is going to get what it can from its own provincial government . . . but I think if one relied exclusively on provincial governments, the net effect would be to see these presses as only concerned with the province; only with provincial interests. Obviously, what is written about the government of Ontario is of interest to scholars in B.C. and in New Brunswick.

Bulletin: Do you think it would be a useful activity for the CAUT to press the Federal government to interest itself, involve itself, in the financing of university presses?

Young: Oh indeed yes. I think it would be very important.

Canadianization and Sociology

The CAUT Bulletin contacted Prof. Hubert Guindon of the Sociology Department at Sir George Williams University for his views on the question of Canadianization, and how it applies to the teaching of Sociology. He was interviewed for the Bulletin by Israel Cinman.

Bulletin: As a Sociologist how would you answer charges of those critics who say that in the question of Canadianization and the University, the social sciences, particularly political science and sociology are the worst offenders in terms of teaching and research being conducted along American models?

Guindon: First of all, the teachers themselves, a lot of them, have come from the States, from very different kinds of backgrounds, and a lot of Canadians . . . were trained in the States. But it's a new discovery to think that American Social Science . . . has cultural bias; an American bias. That was discovered in the 60's, and I think everybody is highly aware of it . . .

. . . You can't take too literally where people have been trained . . . You can be trained in Europe, and just get second-hand American social science . . .

Bulletin: If there was a problem in pursuing research along Canadian lines because so many sociologists teaching in Canada were foreign-born, foreign-trained, or were not Canadian citizens, how would we ensure that more Canadians are teaching the discipline in our Universities?

Guindon: Last year I toured all of the Ontario graduate schools on a Commission with the Ontario Council of Universities . . . And the thing that struck me in meeting a lot of people, is that big growth in sociology was in the last 10 years — the blossoming of the sociology departments moving from, let's say, one to thirty members. Most of these people are young, they have just come out with their degrees (most of the degrees from the States, granted). However . . . I noticed that they're finishing up the research they did that was U.S.-based, and they're in the process of engaging themselves in Canadian research . . .

In fact, if you just look at the publishing industry in the field, in the last two or three years, you see an awful lot more books coming out on Canadian society. . . . Within ten years what we will be bitching about is *bad* Canadian research, not that it doesn't exist . . . So I think that that problem is solved . . .

So that the question of Canadian content I see as basically being resolved just through time . . . in the next four or five years I don't think that it will even be an issue any more . . . We are beginning Canadian Ph.D. production in sociology and anthropology. By that I mean people who got their PH.D.'s at Canadian Universities. (The Universities) are not even close to being able to fill even just the attrition rate . . . people who die . . . or who quit, or who leave. We can't even fill that gap . . . within the demand. The question is, are you going to hold the line for the Ph.D., or take on university appointments at the M.A. level, or what they call the A.B.D. — "all but dissertation." I would tend to favour . . . that first crack be given to Canadians. And I think even to this day that hasn't been successfully done somehow. (However) I have no hard data on whether anybody went begging for a job having had a Ph.D. in Sociology and didn't get a position . . . A person might not get the one he might have wanted, but I don't know of anybody that stayed unemployed because he got a Canadian Ph.D.

Bulletin: So you're saying that we should show preference to Canadian graduates. What would you see as a method for doing that?

Professor Guindon teaches Sociology at Sir George Williams University in Montreal.

Guindon: I think professional associations should play a role. The Canadian Sociology and Anthropology Association has decided to open up a sort of an employment bureau, in which people, both the "hireres" and people who are on the market could meet, and where colleagues who have people who are graduating can pass on the word. This has been slow in developing. But I see this as the most effective method — where you'll have informal networks built out of people attending the yearly national meetings of professional associations.

The other solution would be to put a burden on departments . . . to make an attempt to get to know who is coming out of Canadian universities or who is on the market who happens to be a Canadian, that they be definitely screened and interviewed . . . Overriding this, I think is probably the competence of the people (applying).

One should be very careful on the question of competence. Because you have an open-door policy, that doesn't mean you get competent people . . . theoretically there is no reason why it should be the competent who'd want to leave home. In fact we tend to be accustomed to the other (extreme). The brain drain. The very good Canadians go to the States, so why should the very good Americans leave the States?

Bulletin: Would you restrict tenure to Canadians?

Guindon: Here of course the problem is — what does citizenship mean? You can automatically become a Canadian by staying here for five years. At that level, I don't think that we're getting at the issue that we're concerned with. Citizenship is, and of itself, wouldn't be proof of anything. However, a more meaningful test would be (to find out who is) not doing research on Canadian (subjects) . . .

For instance . . . The people who contributed the most to the sociology of French Canada, who stimulated and got people involved in it, (and in whose debt we are) are (people) like Everett Hughes, who is an American. He came to McGill, and he was interested in live French Canadians. Nobody at McGill was at that time. And if it hadn't been for him . . . there is a good chance that even what little development we did have in Quebec sociology, might not have taken place at that time, but maybe ten or fifteen years later. So . . . I think this is what is crucial. . . .

I wouldn't be in favour of denying tenure on citizenship grounds. Tenure should be granted for other kinds of reasons . . . teaching, scholarship and so on. . . Whether or not a person wants to become a Canadian citizen is basically a private matter. On the other hand, I suppose you would normally expect that a person in that position, unless he has some good reasons not to, might want to . . . I don't think it should become a mechanically applied criteria.

Bulletin: The Ontario Select Committee on Cultural and Economic Nationalism says that the problem of Canadianization may be self-correcting if the appointment of deans, chairmen and presidents be restricted to Canadians. What is your view on this suggestion?

Guindon: That won't solve the issue. Because I think there is a scarcity of Canadian-trained sociologists even to this day. So that if you have to replace people, you're going to have to be looking outside of Canada. And, you might have to make a real political decision . . . In order to have Canadians, are you going to accept people who don't have a Ph.D.? There are many more M.A.'s, but this, by custom (with exceptions of course) is not the degree that gives you a license to enter the university. So that if you want to solve it immediately, you'd have to make a decision whereby you consider a Canadian M.A. the equivalent of a Ph.D. elsewhere; that is for the initial hiring purposes. Unless you do that, I don't care if the administrators are Chinese or American or Canadian. Faced with the pressure to have to act and replace people, they'll just have to go outside of Canada for some time to come yet.

Bulletin: What do you think of the suggestions to modify the CAUT Guidelines on Canadianization and the University, and do you think that they address themselves to the major issues?

Guindon: The quota system — setting a percentage of Canadian Citizens per department . . . If you enforce that, what you're going to enforce is for people to take out their citizenship papers. What that's going to solve is unclear to me . . . That operation can be enforced very simply — any American . . . or a non-Canadian, or a resident . . . is going to be forced to make a decision as to whether he takes out Canadian citizenship or not. If he takes out Canadian citizenship, then that is all you've done . . . you've forced these people to take out Canadian citizenship. If they don't take out Canadian citizenship and leave, and you don't have a supply of Canadians, you're going to have to hire new (staff) . . . and they might know even less about our society than the ones who are already in. So if you assume that there is an oversupply of Canadians, this could work . . . but in sociology, up to this point, there is still not an oversupply of Canadians . . .

Bulletin: You've talked about the restriction of tenure to Canadian citizens. What about the assurance, through university appointments committees, that adequate efforts have been made in searching out qualified Canadians?

Guindon: . . . The only good thing I see about this is where you could force departments to show that they did try . . . to actually tap the Canadian market . . . to put some pressure on department heads or deans to see to it that they actually did look at what was available . . . As far as restricting administrative posts to Canadian citizens . . . this is just saying if you want to stay dean, you better become a Canadian citizen . . . you're not solving anything there.

The only (suggestion) that I'm sympathetic with, and it's the kind of thing that you have already in the States, — when things get a little tight in the States they put more teeth to the general law they have on the books. You have to show that you couldn't hire an American. . . . I think this kind of thing is not chauvinistic, I think it's acceptable and it probably gets down to forcing people to look at the Canadian market more closely than they would normally do . . . The other suggestions are just symbolic things . . .

Bulletin: The question of Canadianization and the University has sparked great deal of debate in Canada, but strangely, not very much in Quebec. How is this problem viewed as it relates to Quebec?

Guindon: That, I think is the one (question) that nobody ever talks about or thinks about very much. I think there is definitely something quite important here, because quite a few people in Quebec, especially in Francophone universities, say "What is all this Canadianization bit?". It has very little impact or meaning for them. In fact, it can even sometimes run counter to what would be desirable.

The problem with Quebec, especially for the discipline that we're talking about, is . . . that the burden is much more than just citizenship. In fact being Canadian citizen does not mean that you're going to be a good sociologist in the Quebec setting . . . The burdens are much greater . . . If you set up the ideals that if you're teaching in a Quebec university . . . you ought to be informed of the Quebec context, then . . . as a consequence of that, you'd have to have people learning French and learning . . . the social context and the historical background of that society. That is much more meaningful than whether you're a Canadian citizen or not. And in that case you may have . . . some Americans who are much more qualified than some Canadians who come to Quebec and live in the insulated West-Island culture . . . and who have an ethnic response to the changing social

structure here. So that for a lot of Quebecers, Americans — those Americans who would learn French and get involved in the local society, might be better qualified... You can't be in Quebec and not get involved in the French part of that society.

There is another problem in Quebec... You have some people from continental Europe, who, (although they speak French) still give rise to the issue as to the kind of adaptation they can make to the local society; to what extent they can understand and insert themselves into the social context. While language is a big handicap, even having the common language does not mean that you necessarily can respond and get involved in the local society...

These issues probably override Canadian citizenship. Quotas on Canadians... wouldn't (touch) the Quebec issue at all... It's not where they come from, it's how they've been after they've been here. The Quebec case is an even tougher nut to crack than the Canadian case... you don't have that many institutions... On that particular issue (Canadianization) I think that all this debate doesn't really address itself to the question of Quebec at any meaningful level.

You talk to people of Quebec (at French-speaking institutions) about the Canadianization issue; they might have sympathy for (the problem) elsewhere, but it's obvious for them that it's unapplicable to Quebec....

RECIPROCAL AGREEMENTS

Formal reciprocal agreements are now in effect whereby members of the Canadian Association of University Teachers visiting certain foreign countries for the purpose of research or of teaching will automatically receive the services of the professional organization in the host country. Professors who wish to avail themselves of this service should write to the Executive Secretary for a letter of introduction.

Organizations with whom reciprocal arrangements exist are:

1. Association of University Teachers (United Kingdom)
2. Federation of Australian University Staff Associations
3. Association of University Teachers of New Zealand
4. Hochschulverband (West Germany & West Berlin)
5. Syndicat national de l'enseignement supérieur (France)*
6. Association Suisse des Professeurs d'Université (Switzerland)

It is expected that arrangements with other countries will soon be sanctioned.

* Confirmation Pending

ACCORDS DE RÉCIPROCITÉ

Les membres de l'Association canadienne des professeurs d'université qui font un stage de recherche ou d'enseignement à l'étranger peuvent bénéficier, dans certains pays, des accords de réciprocité intervenus entre leur association et celle du pays d'accueil. Ces accords leurs permettent de bénéficier automatiquement des services de l'association professionnelle du pays d'acceuil. Les professeurs qui désirent profiter de ce service sont priés d'écrire au secrétaire général pour obtenir une lettre de présentation.

L'A.C.P.U. a des accords re réciprocité avec les sociétés suivants:

1. Association of University Teachers (Royaume-Uni)
2. Federation of Australian University Staff Associations (Australie)
3. Association of University Teachers of New Zealand (Nouvelle-Zélande)
4. Hochschulverband (Allemagne de l'Ouest et Berlin-Ouest)
5. Syndicat national de l'enseignement supérieur (France)*
6. Association Suisse des Professeurs d'Université

Des acords analogues avec d'autres pays seront vraisemblablement santionnés sous peu.

* Confirmation pendante

Onward from 1911

DONALD C. SAVAGE

On the 6th of June, 1911, Canadian university presidents discussed the question of advertising of university posts. The minutes record no action. In more recent times, the CAUT and the AUCC have passed resolutions recommending advertising. In 1960, the CAUT, for instance, sent a form letter to university presidents recommending such an advertising policy. In November of the following year, the president of the Association, A. W. R. Carrothers, complained to Council that only six of the thirty-six university presidents had replied to a CAUT circular on the subject. By June 1963, when Professor d'Ombrain of McGill raised the issue, the Council could only conclude that the procedures of most universities were hopelessly inadequate.

The matter was raised again in May 1969, when Professor Robin Mathews spoke to the Council on the question of deCanadianization of the universities, and the Council duly passed a resolution in favour of advertising all academic vacancies.

In 1970, Council passed a resolution urging local associations to act within their institutions to make advertising mandatory and the "CAUT consider taking action against departments or universities which flagrantly or persistently refuse to advertise academic positions." In the following year, the Executive of CAUT passed a model resolution for adoption by senior academic bodies and/or by boards of governors. Among other matters this document urged as a minimum advertising of all posts in *University Affairs* and the appointment of an appropriate official of the university to be responsible for accumulating monthly listings of vacancies. The details can be found in the *CAUT Handbook*, 2nd ed., p. 85. The AUCC has also urged on its members the need to advertise posts.

At the same time, the CAUT central office urged presidents of universities and local associations to ensure that proper advertising took place on mandatory basis and published several surveys in the *CAUT Newsletter* in 1971. However, the going was still slow and the majority of Canadian universities resisted the suggestion that mandatory advertising should be required by a resolution of the Senate and/or the Board of Governors of each institution.

The CAUT urged each institution to pass legislation on mandatory advertising because it believed that a resolution of the senior academic body or of the board of governors would have more authority and more respect than administrative edicts or private agreements between the faculty association and the president. The passage of such resolutions would show everyone within and without the university community that we conduct our affairs in a reasonable and open manner and according to proper procedures. It also would make the policy permanent until it is amended by a formal procedure. Finally, it would provide a basis and the forum for a complaint if the policy is not carried out.

The October 1971 CAUT survey revealed that the following universities had adopted a policy of mandatory advertising by senate or board resolution: British Columbia, Lethbridge, Brandon, Western Ontario, Guelph, Trent, Loyola, St. Mary's, St. Francis Xavier, Nelson, Memorial, Winnipeg and Lakehead. In addition, Regina, Saskatoon and McMaster had taken action by Executive resolution.

However, an article in *Canadian Forum* (It Pays to Advertise, H. Inhaber, June 1972), suggested that even in as depressed a field as physics, there were a significant number of job openings in Canadian universities and that a large percentage of these had not been advertised.

It seems to me incredible that every Canadian has not long since taken the minimum step of making advertising mandatory by senate or board resolution. I find it odd that graduate students do not bombard the offending institutions with letters and delegations to insist on advertising. I recognize that this is only the beginning. But at least we should begin.

Once the universities agree to a policy of advertising, how do we ensure that the policy is in fact carried out within the university? It seems to me inescapable that the senior academic body should require a written annual report from the Vice-President Academic listing all posts that were filled in the academic year, the journals in which they were advertised, the dates of the advertisements and the explanation for any failure to advertise.

It is over sixty years since this issue was first raised. Will we be still discussing it in the centennial year of 2011?

Prof. Savage is the Executive Secretary of CAUT.

Below the 49th Parallel

This letter was addressed to Prof. Donald Savage, the Executive Secretary of the CAUT. Because the letter contains information which is of value to most Canadian academics, we reproduce it below as part of the issue on Canadianization and the University.

Dear Professor Savage:

I venture to write you, both because of your position in the C.A.U.T. and because your name is well known to me as an active Canadian Africanist. My letter concerns the immigration problems of Canadian academics in the U.S. and the possibility that the C.A.U.T. could be of some help. Because my knowledge of this subect, though growing, is still limited, I must couch this letter largely in personal terms. However, I draw your attention to this matter, not only because of my own plight (which as you will see, is comparatively minor), but because this is potentially a problem which will affect many Canadians.

I am a Canadian citizen, a graduate of the University of Toronto. I did my graduate work in African and Asian history, taking an M.A. at U.C.L.A. and a Ph.D. at Yale, both under the supervision of Leonard Thompson. I had never intended to teach anywhere but in Canada. However, though I wrote to every English-speaking university in Canada, I was unable to find a job there. With comparatively little difficulty I received excellent job offers from an Australian university and from Wesleyan University in the U.S.; I accepted the latter position and began teaching here in September, 1972.

I have now taught here for one and a half years and have one and a half more years before I complete my contract. I am very anxious to stay here beyond that time, and my department and university have decided to reappoint me. However the legal barriers to my staying are great. Before obtaining permanent residence status in the U.S. an "alien professional" must obtain "Labor Certification" from the U.S. Department of Labor. Under the new regulations introduced on February 4, 1971, the Labor Department has made it necessary for such an applicant first to prove that there is no American willing and able to fill his position. Clearly a university which is looking for a person with very specific knowledge, aptitudes, and personality can satisfy itself fairly easily that it has hired the best person available for a job; it is far harder to convince a Labor Department official who sees on his list that there are history professors of U.S. nationality looking for work, and cannot see why an institution would hire an alien.

(At this point I should explain that, because of a provision of the law relating to an applicant's family ties in the U.S., it may not be necessary for me to obtain Labor Certification. This is why I said that my case is not nearly as serious as most: this provision would not aid the vast majority of Canadians seeking Labor Certification.)

Some knowledgeable people, including Labor Department officials, have told me that it is virtually impossible for a young academic to put together a strong enough case to get certification — regardless of his excellence. Other informants have held out *slightly* more hope, and I have heard of several applications which succeeded after appeal. In any case the process is long and arduous, involving the applicant and his employer in considerable effort and expense, partcularly for legal fees. Even when labor certification is granted the unfortunate "alien" must often wait several years until his "number comes up"; i.e. until he is granted permanent residence status under the quota for his home country. In the case of Canadians the delay is almost two years, but legislation is now pending to shorten this period.

One can of course work *temporarily* in the U.S. on two sorts of visas, but these subject the alien to various restrictions. Under one visa it is very difficult for his spouse to obtain permission to work, on the other it is totally impossible. In both cases application must be made annually for renewal, always with the possibility of being turned down — and at a time of year when it would be impossible to get a position elsewhere. And finally, with the visa which I and most non-American academics have (a J-1) there is a limitation of stay in the U.S. of *thr*ee years.

As I see it, it is now either extremely difficult or impossible for a young academic (i.e. one without international reputation) to obtain a *permanent* job in the U.S. if his application was made after February, 1971. To make matters worse, as U.S. universities become aware of the extraordinary efforts that must be put forward on behalf of aliens, it is unlikely that they will offer them even temporary jobs in the hopes of making them permanent. Under the current market situation, where a hundred applicants can appear for one job, no employer is going to pick an alien, if he knows that he is setting himself up for endless complications.

Now to bring this problem back to the personal level for a moment: my chances of finding a suitable position in Canada are very slight. A knowledgeable professor in Canada recently told me that he knew of no openings in African history last year in Canada, and that he had no reason to expect any this year. Yet a very large percentage — possibly a majority — of teachers of African history in Canada are non-Canadians. This position can doubtless be duplicated or surpassed in many other academic fields where Canadians, barred from jobs in the U.S., will find it virtually impossible to find work in Canadian universities in part because of the large number of Americans holding positions there. Surely it is a grave injustice that Americans, who make up a large percentage of applicants for Canadian jobs have been admitted to the country without hindrance; while Canadians, who must form an infintesimal percentage of the applicants for American jobs, should be totally excluded from that market.

I would appreciate hearing from you whether this matter has come to the attention of the C.A.U.T. and, if so, what action has been taken. Could C.A.U.T. not petition External Affairs to try and obtain reciprocal treatment for Canadian scholars in the U.S.? Let me emphasize that I would not want to see Americans in Canada subjected to governmental harassment, nor do I want Canadians to receive special treatment in the Canadian job market. All I ask is a free market where Canadians can compete in the U.S. on the same terms as Americans compete in Canada. The only way to do this is to loosen the American regulations; for it is clearly far too late for a tightening of the Canadian rules to have much beneficial effect.

I don't wish to be melodramatic; but if the present situation continues, there will be many young Canadians who, having invested five or more years preparing themselves for a profession, will find themselves with no possibility of pursuing that profession, and at an age in life when it is very difficult to switch into a line of work of comparable usefulness and satisfaction.

Richard Elphick
Wesleyan University

CSAA Statement on the Canadianization Issue

The Canadian Sociology and Anthropology Association (CSAA) recognizes that the Canadianization issue is a many-faceted and extremely complex one, and one that will not be easily or readily resolved. During the rapid expansion of Canadian universities in the 1950's and 1960's, we relied upon scholars from outside the country to staff the newly-established and burgeoning undergraduate and graduate programmes. By 1970–71, only 40% of the 781 sociologists and anthropologists in Canadian universities were Canadian citizens; 38.5% were American, 6% British, and 15% citizens of other countries.[1] Many of these have made and are continuing to make important and worthwhile contributions to the development of our two disciplines. However, the time has come when many of us are starting to ask some serious and soul-searching questions about the directions our disciplines are taking, whether they are meeting the needs of Canadian society, whether they are making their best contribution to the growth and discovery of new knowledge in the service of universal scholarship. There are questions too, about the opportunities we are providing, or denying, young Canadian graduate students who aspire to an academic career. These are difficult questions, to which we have no certain answers as yet.

At its annual meeting in Montreal in May 1972, the Canadian Sociology and Anthropology Association (CSAA) had an extensive and, at times, heated debate on the Canadianization issue. The impetus for that debate came from the position papers which various members of the Association had written as background for the CSAA's brief to the A.U.C.C. Commission on the Rationalization of University Research (The Bonneau-Corry Commission). Even earlier, however, the Association had started to become concerned for the future of the two disciplines in Canada.

A symposium on The Future of Sociology in Canada was held at the 1970 meetings and the position papers presented there were published and distributed to all members. The meetings the next year had for their theme "The Role of Canadian Sociology and Anthropology in Canadian Society" which stimulated further discussion. It was not, however, until the 1972 meetings that sufficient concern was aroused to persuade the members to go beyond talking about the problem to doing something about it.

> "A motion was passed in which the Association expresses support for the encouragement and development of Canadian content in research and teaching in the social sciences, and recognizes that there are grave problems of Canadianization that should be faced and worked on constructively in our two disciplines."

Two committees were established, one on Canadianization and one on Canadian Studies, with extensive, though specific, mandates. Both these committees have gone a long way toward fulfilling their mandates.

The Canadian Studies Committee (chaired by Prof. Dennis Magill, Sociology, University of Toronto) was charged with responsibility for organizing a series of symposia designed to explore Canadian issues in depth. The first of these, entitled "British Columbia: Power and Conflict", is already well organized and will be held in Victoria in February 1974. A second, planned for Dalhousie University in April 1975, will focus on underdevelopment in the Atlantic Provinces. Others, in various stages of planning, will deal with such topics as multiculturalism, one-industry communities, the welfare question. Another, on the history and growth of Sociology and Anthropology in Canada, is tentatively planned for later this year. It is intended that participants in these symposia will include government officials and members of the public as well as academics and students from a broad range of disciplines. The proceedings will be published and widely disseminated.

In recognition of the seriousness with which the entire Canadianization issue was regarded by the Association, it charged the Canadianization Committee (chaired by Prof. Kathleen Herman, Sociology, Queen's University) with the responsibility of preparing for the consideration of the Executive at its meeting in December of that same year (1972) a set of temporary measures that could be recommended for immediate action, pending an extensive in-depth study of the entire problem. This was done and the recommendations as approved by the Executive Committee were communicated to the President, the Dean of the Faculty of Arts and/or Social Science, and the Chairmen of the Departments of Sociology and/or Anthropology of 59 universities in Canada. These recommendations are set forth below:

1. *Faculty Hiring*

   Regarding citizenship as an indicator of the building of a Canadian intellectual community, we urge that: Until September 1, 1976 —

   A. Priorities in appointments should be given to Canadian citizens. Decisions taken should demonstrate:

   a. the need for an appointment in the specific area of competence;

   b. the availability of Canadian candidates;

   c. that a visiting appointment of a defined duration is not available as an alternative to the permanent employment of a non-Canadian.

1 Service Bulletin, Education Division, Statistics Canada, December 1971. p. 7.

B. That in granting tenure universities should give strong weight to Canadian citizens and to applicants for Canadian citizenship.

C. No department or museum headmanship or administrative position outside the department be given to non-Canadian citizens.

II. *Graduate Students*

We urge all graduate departments of sociology and Anthropology to develop admission policies so as to create and maintain the following distribution of graduate students:

1. at least 75% are Canadian citizens at the time of admission
2. that in filling non-Canadian quotas, preference be given to applicants from the developing or third-world countries

III. *Graduate Student Funding*

We urge:

1. all fund-granting agencies to give preference to Canadians studying in Canadian universities:
2. that those requesting grants for study abroad be required to demonstrate to the satisfaction of the granting agencies that the study programs they wish to pursue are not available in Canada.
3. that postdoctoral studies or thesis work abroad be encouraged and that special funds be made available for this purpose.

Response to these resolutions was, as we expected, very mixed. Of the 77 replies received, 46 (27% of those contacted) contained comments on the resolutions, 35 of which gave qualified support at least for the principles and intentions: 11 stated unqualified objections. In some instances, the resolutions were considered seriously by committees or by entire departments and a collective response prepared; in others individuals responded on their own. Nevertheless we believe that the resolutions helped to focus the issues and have stimulated much fruitful debate. Further, they have led some departments to examine their hiring and admission policies though, regretfully, what evidence we have does not suggest much substantial change in practice.

A further resolution on the Canadianization issue was passed by the full membership at the annual general meeting of the CSAA on May 30th, 1974, and it too has been communicated to all department heads (sociology and anthropology), deans of relevant faculties and university presidents. The motion states:

RECOGNIZING the importance and point of the studies of the problems of Canadianizing the practice of sociology and anthropology already undertaken by the CSAA committeee on Canadianization,

RECOGNIZING as well the fact that unless prompt remedial action is undertaken by the profession, the delay in enacting policy will render future solutions irrelevant,

BE IT RESOLVED that this Association recommend to those Canadian sociology and anthropology departments with more than 50% non-Canadian faculty a moratorium on the hiring of non-Canadians for any regular academic appointment at or above the rank of Assistant Professor.

The above policy recommendation is to be viewed as an interim, emergency measure to operate until the results of projects initiated by the Canadianization committee have been reported to the Association and acted upon.

The Canadianization committee is keeping a close watch on the staffing situation in the departments concerned to measure the effectiveness of these resolutions.

Other activities of this committee have included the preparation and publication of a Guide to Departments of Sociology and Anthropology in Canada. This Guide was ready for distribution in early September and is available from the Association office (Box 878, Montreal) for $2.50. In addition to listing the faculty members in each department, it provides much valuable information about graduate offerings so that it should be useful to graduate students and to those looking for academic appointments. This Guide, together with a new Directory of Sociologists and Anthropologists in Canada, is seen as an important first step in the compilation of an on-going inventory of the human resources in our disciplines as a means of helping to develop Canadian communication networks.

An edited collection of various positions papers and essays that have been written to date on the subject of Canadianization, particularly as they pertain to these two sensitive disciplines, is in preparation now and should be ready for publication by late January. In addition, various members of the committee are collecting data and preparing position papers on such specific topics as text books, course content, hiring practices, and research orientations. These papers will provide the basis for a symposium on these issues at the next annual meeting of the Association in Toronto in August 1974.

With the completion of these activities the Canadianization committee will have gone a long way towards fulfilling its mandate. The issues that have been posed and the debate that has been sparked will continue, however, until the majority of sociologists and anthropologists working in Canada demonstrate that they have not only a firm political commitment to this country but a strong intellectual one as well.

Kathleen Herman
Head, Canadianization Subcommittee,
Canadian Sociology and Anthropology Association

Citizenship of Full-Time Teaching Staff Appointed in Canadian Universities and Colleges: a Comparative Table 1970-71, 1971-72*

Citoyenneté du personnel enseignant à plein temps nommé dans les universités et collèges du Canada: un tableau comparatif 1970-71, 1971-72*

Citizens of — Citoyens du / Field of study — Domaine d'études		Canada		United States — États-Unis		United Kingdom — Royaume-Uni		France		Others — Autres		Reported Total Déclaré	No information — Pas de renseignements	Canada Total
		N	%	N	%	N	%	N	%	N	%	N = 100 %	N	N
Administration	1970-71	11	57.9	3	15.8	4	21.1	1	5.3	0	—	19	1	20
	1971-72	18	64.3	4	14.3	5	17.9	0	—	1	3.6	28	1	29
Humanities & Related — Humanités & disciplines connexes	1970-71	434	49.4	190	21.6	110	12.5	49	5.6	95	10.8	878	44	922
	1971-72	381	52.7	186	25.7	73	10.1	25	3.5	58	8.0	723	20	743
Social Sciences & Education — Éducation & sciences sociales	1970-71	908	57.0	361	22.7	128	8.0	36	2.3	159	10.0	1,592	99	1,691
	1971-72	760	54.0	360	25.6	117	8.3	26	1.8	145	10.3	1,408	19	1,427
Health & Biological Sciences — Sciences biologiques & de la santé	1970-71	357	62.9	61	10.7	74	13.0	15	2.6	61	10.7	568	65	633
	1971-72	422	65.4	73	11.3	64	9.9	8	1.2	78	12.1	645	34	679
Pure & Applied Sciences — Sciences pures & appliquées	1970-71	336	48.6	108	15.6	94	13.6	40	5.8	114	16.5	692	39	731
	1971-72	301	55.8	71	13.2	49	9.1	19	3.5	99	18.4	539	23	562
Not elsewhere classified — Sans catégorie	1970-71	22	53.7	9	22.0	4	9.8	0	—	6	14.6	41	1	42
	1971-72	28	56.0	15	30.0	3	6.0	2	4.0	2	4.0	50	6	56
Total	1970-71	2,068	54.6	732	19.3	414	10.9	141	3.7	435	11.5	3,790	249	4,039
	1971-72	1,910	56.3	709	20.9	311	9.2	80	2.4	383	11.3	3,393	103	3,496

* The non-response on citizenship has been estimated on the basis of identification with COUNTRY of FIRST DEGREE. These figures for 1971-72 supersede estimates published in July 1972. La citoyenneté des non-répondants a été calculée à partir de l'identification avec PAYS d'OBTENTION du PREMIER GRADE. Ces nouvelles données 1971-72 remplacent les chiffres.

Source: Statistics Canada, Service Bulletin, Education Division. April 1973. Table VIII, p. 15.

From p. 4

The Moir Report rejected quotas on the number of non-Canadians teaching in the universities and it had negative feelings towards the establishment of watchdog committees to screen appointments to the academic staff. It also rejected the suggestion that granting of tenure be limited to Canadian citizens. The Committee insisted that competence must be the main criterion in university recruitment and appointments, but pointed out that preference should be given to Canadians where candidates were equally qualified. And the Committee was most insistent on rejecting government interference in the affairs of universities.

The latest, the Ontario Select Commission of Cultural and Economic Nationalism recently released its recommendations, and although it does not go as far as proposing an outright quota system for foreign nationals teaching on Ontario campuses, there is enough sabre-rattling in the recommendations to warrant the universities and academics to at least look seriously at the recommendations and their intendent results.

What the Commission does propose is that universities hire more Canadians and Canadian trained graduates. However, if there is no evidence of substantial improvement in the number of Canadians in the period of the next three years, it proposes a quota figure of 80 per cent Canadian, averaged over seven years should be employed. It also proposes that 70 per cent of the new apointments should be from among those who obtained their graduate training at Canadian universities.

In March 1973, the Board of the CAUT resolved to review the CAUT Guidelines on Canadianization and the University, and has authorized a committee composed of Professors Charles Bigelow (Past President of the CAUT), Evelyn Moore (President of the CAUT) and Donald Savage (Executive Secretary of the CAUT) to prepare material which would permit the Board to develop new policy on the subject. The Committee plans to present to the Board the various alternatives and the arguments for and against them. The Board would then make recommendations to the CAUT Council for its annual meeting in May in Toronto.

In soliciting opinions on the subject, the Committee decided to canvas 50 academics about their personal views on the present CAUT Guidelines. These academics were asked to comment on the Guidelines themselves as well as make comments on four current suggestions for modification of the CAUT position. These were:

a) a quota system settling a percentage of Canadian citizens per department;
b) restriction of tenure to Canadian citizens (or possibly those who apply for Canadian citizenship);
c) the creation of university appointments committees with the duty of reviewing departmental recommendations on appointments and to refer or reject them in certain circumstances;
d) the restriction of administrative posts (chairmen, deans, etc.) to Canadian citizens.

Armed with replies to these suggestions, the Committee has asked all local faculty associations for their opinions, to be supplied by the end of February, as to the adaquacy of the present guidelines and on the alternatives that have been proposed.

The CAUT Committee on Canadianization discovered that majority of respondents expressed satisfaction with the present Guidelines and felt that there should be no change in the substance of the present CAUT position on Canadianization. A few respondents disagreed with the position expressed in the Guidelines, and more believed that new structures and procedures were required in the universities to facilitate and ensure the implementation of the Guidelines.

The Committee found that in general, the answers it received could be divided into four categories advocating that:

a) there should be no change in the Guidelines,
b) new internal university procedures such as the use of university-wide appointments review committees should be developed,
c) universities should impose on themselves either quotas or restrictions through citizenship requirements for tenure and/or administration appointments,
d) legislation should be sought either to impose such quotas or citizenship restrictions or to amend immigration laws.

This issue of the CAUT Bulletin reproduces some of the replies received by the Committee. However, they are not meant to be a Gallup poll. They are a sample of varying stands. We also include two interviews pin-pointing the problems in Sociology and Political Science as well as some figures from Statistics Canada. There is also a note on advertising of academic vacancies and the review of the Select Committee's report, which is in the Newsletter Section of the Bulletin.

It is hoped that the replies reproduced in this issue of the CAUT Bulletin will stimulate discussion at the level of local faculty associations and will add more information to the debate.

If the academic community will not air its views, wrestle with and solve the problem, then one fears, the problem will be solved for academic community by governments. **I. C.**

Suite de la p. 5

Conseil de l'ACPU, qui en sera saisi à l'occasion de son assemblée annuelle de mai, à Toronto.

Pour recueillir des opinions à ce sujet, le Comité a décidé de demander à cinquante universitaires d'exprimer leurs vues personnelles sur l'actuel énoncé de principes de l'ACPU. En plus ces universitaires ont été invités à faire leurs observations sur quatre mesures tendant à modifier la position de l'ACPU:

a) un régime de contingentement selon lequel chaque département serait tenu d'avoir une proportion déterminée de citoyens canadiens;
b) une règle réservant la permanence de l'emploi

aux citoyens canadiens (ou peut-être à ceux qui sollicitent la citoyenneté canadienne);

c) la formation de comités de nominations dans les universités, comités ayant pour fonction de revoir les recommandations des départements en matière de nominations, et de les déférer ou refuser dans certaines circonstances;

d) une règle réservant aux citoyens canadiens les postes administratifs (directeur de département, doyen, etc.) .

Armé de réponses à ces questions, le Comité a invité toutes les associations locales de professeurs à exprimer avant la fin février leurs opinions quant à l'actuel énoncé de principes et aux diverses modifications proposées.

La majorité des répondants se sont dits satisfaits de l'actuel énoncé de principes, et estiment qu'il n'y a pas lieu de modifier en substance la position actuelle de l'APCU en la matière. Quelques répondants ont contesté la position exprimée dans l'énoncé de principes, et un plus grand nombre ont opiné que les universités devraient se donner des structures et des méthodes nouvelles pour assurer et faciliter l'application de l'énoncé.

De l'avis du Comité, les réponses recueillies peuvent se diviser en quatre catégories selon les opinions suivantes:

a) il n'y a pas lieu de modifier l'énoncé des principes,

b) les universités devraient adopter de nouvelles méthodes, et recourir par exemple, en matière de nominations, à des comités de révision représentant l'ensemble de l'université,

c) Les universités devraient s'imposer des contingents ou des restrictions, par exemple en exigeant la citoyenneté canadienne dans les cas de permanence et (ou) de nomination à un poste administratif,

d) il y aurait lieu de réclamer une mesure législative soit pour imposer le respect de ces contingents ou de ces restrictions, soit pour modifier les lois sur l'immigration.

Le présent numéro du Bulletin de l'ACPU reproduit quelques-unes des réponses que le Comité a reçues. Il ne s'agit pas ici d'un sondage, mais d'un éventail d'opinions. Nous publions également deux interviews qui précisent le problème en ce qui concerne la sociologie et la science politique, de même que des chiffres de Statistique Canada. Il y a aussi une note sur l'annonce des postes vacants, et une critique du rapport de la commission d'enquête ontarienne dans la section "Newsletter" du Bulletin.

Il est à souhaiter que les réponses reproduites dans le présent numéro du Bulletin relanceront et alimenteront le débat au niveau des associations locales de professeurs.

Si la communauté universitaire néglige de faire connaître ses vues et de s'attaquer au problème, elle risque de se voir imposer des solutions par les gouvernements. I.C.

Academic Appointments through the CAUT BULLETIN ACPU

The *CAUT Bulletin ACPU* is widely read in universities and colleges not only in Canada but in the U.S., Great Britain and other countries.

Why not fill your next appointment through the classified advertisement in the *CAUT Bulletin ACPU*?

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The Ontario Institute for Studies in Education

invites applications or nominations for the position of

DIRECTOR

to take office no later than July 1, 1975, to succeed the founding Director who is retiring

The Ontario Institute for Studies in Education was founded by Ontario Statute in 1965 to conduct Graduate Studies, Research and Field Development. It functions under an elected Assembly and an appointed Board of Governors. It has a current enrolment of 500 full-time students, 1600 part-time students, an academic faculty of 160 and a complement of 700 professional, academic and general support staff. The Graduate Studies function is carried out through affiliation with the University of Toronto. Degrees are granted to Institute students by the University of Toronto.

The Director is the Chief Executive Officer of the Institute and is responsible to the Board of Governors. His tasks include the provision of leadership in the establishing of priorities and in the ensuring of the financial well-being of the Institute. The Director is also expected to maintain liaison with the ministries of Government and with the community in order to assess educational needs.

The term of office for the Director is five years. The salary is negotiable.

Applications and nominations, accompanied by resumés of qualifications will be received until a selection is made. Such applications should be sent to:

The Chairman
Search Committee/Director
Room S1217
The Ontario Institute for Studies in Education
252 Bloor Street West
Toronto, Ontario M5S 1V6
Canada

Post-Secondary Education in Manitoba

Report of the Task Force on Post-Secondary Education in Manitoba. Michael Oliver, Chairman, Jan Morgan, Editor. Pp. 228.

This is a report that recognizes the value of education and of existing institutions, and contains practical recommendations for improving the educational system. In the words of the Task Force:

> ". . . . every civilized society has need of educated people. . . . we have taken for granted the personal and social benefits of education as a humanizing, enriching and broadening experience. We have concentrated on how to make that experience as widely available as possible."

Discussing the universities, they say: "it is easy to give the impression that nothing is right, that total transformation is required. Our real perspective is different: we believe that universities as centres of higher learning are essential institutions, that they enrich the community by their very existence, and that their absence from the Manitoba scene would mean a degree of impoverishment that the elimination of few other institutions could match."

Referring to the needs of Manitoba for post-secondary education they state:

> "We think of the universities and colleges as answering as much as possible the individual needs of Manitobans."

The report defines post-secondary education as "organized learning after age 16 outside the schools", a definition which includes activities such as "the middle aged business man learning to play bridge" and "a mother learning to cope with child raising in a new and frightening urban environment", as well as academic and vocational education. The basic objectives of the Task-Force were: improved accessibility to post-secondary education; and an increased public role through greater openness, accountability and participation. To realize these objectives they recommend the creation of a Commission on Post-Secondary Education to act "as an autonomous intermediary between the government and the post-secondary institutions and agencies". The Commission would recommend an overall budget to the government, and would allocate funds among three Divisions: Universities, Colleges and Regional Affairs. Its power would be exercised by a Board with 5 members from the public, 5 from the Divisions, a Chairman, the Deputy Minister for Post-Secondary Education, and a non-voting Executive Secretary. The report emphasizes that the Commission and the Divisions should undertake coordination and planning as well as performing an advisory and allocative function. The Department of Post-Secondary Education would have a primarily administrative role, and the Minister would have the responsibility of informing and accounting to the legislature, with "a minimum of power to make detailed regulations".

The Regonal Affairs Division would head a regional organization designed to "make learning opportunities available to all Manitobans". The proposed regional organization merits thorough discussion, but I will only note here that the report rejects the concept of the Open University in favour of making "the total resources of the universities and colleges. . . available on contract" to the regional organization.

The Universities Division would replace the Universities Grants Commission. It would have 12 voting members: 6 public, and 1 faculty member and 1 board member from each of the three universities (deans and more senior administrators, as well as board chairmen and vice chairmen would be ineligible). It would elect 2 of its members to the Board of the Commission. The Division would have the power not only to approve new programs but also:

> "after full consultation, to require the cancelling or transferring of an academic department, centre, school, faculty, research institute or graduate program".

This latter power restricts the autonomy of the universities in a crucial way, and it is questionable whether the Division either needs or should have it. It would be much safer to rely on indirect budgetary controls, which will always be available, and which are the method the Regional Affairs Division would use to control community education programs.

The universities would retain a Board and Senate, with clear responsibility for financial and academic matters respectively, but with the Senate guaranteed access to the budget. The Minister would advertise for nominations before appointing public members to the Board, which would act as a spokesman for the public interest. The Senate, of 60 or less, would be composed of faculty, a significant minority of students, and some Board representatives. The

Cont'd. next page

President would be the only ex-officio member, although faculty administrators could of course be elected. The University and Community Council for the University of Manitoba would be disbanded and replaced by an annual conference at which there would be public debate on the universities.

At the department level the Task Force recommends more participation by students and junior faculty, with departmental committees defining policy, and the "head" in fact becoming a chairman. The Task Force suggests that policy on dismissals, promotions and merit increases should be defined by department committees, and is silent on the role of the Faculty Association in these matters. In my opinion the need for a strong and responsible Faculty Association to protect the academic freedom and economic interests of its individual members should have been acknowledged.

A revised method of formula financing is proposed based on nine categories of expenditure, including Administration, Research and Academic Costs. Only Academic Costs — about 50% of the total budget, and including faculty salaries — would be tied to student enrolment. It is obviously incorrect to say that only academic costs fluctuate directly with enrolment, while other categories such as maintenance costs do not, but if the proposed formula is used to calculate the overall budget, and not to allocate it between categories, it has a good deal of merit. Student fees and student aid are discussed at some length. The Task Force feels that to improve access to the university for low income students, student aid should be more widely available and in some cases more generous, but fees should not be increased.

The Task Force believes "that all professors have an obligation to do research as well as teach", but "the universities must judiciously encourage research that meets community and institutional needs" and "discourage" inappropriate projects. The difficiulties and dangers inherent in this are recognized in the report, and "openness and good reporting" are suggested as a first step towards a good research policy.

Other recommendations cover the planning and rationalization of graduate studies, part-time studies and external degrees, the importance of teaching and teaching evaluation in the universities, and the status of women.

This is an important report with practical suggestions for improving existing institutions, and for incorporating them into an integrated educational system.

Richard Spencer

Prof. Richard Spencer is the vice-president of the CAUT and teaches engineering at the University of British Columbia.

The University of Western Ontario Department of Fine Art requires

Art Historian, with Ph.D. to teach courses in Modern and Contemporary Art, two full year and one half-year courses. Position carries title of Assistant Professor and a starting salary of $12,300. Appointment effective July 1st, 1974. Closing date for applications: February 28, 1974.

Art Historian, Ph.D. candidate or equivalent qualifications. To teach the following courses: Introduction to Visual Arts (full year course); Survey of Canadian Art (full year course); Survey of Art 19th and 20th Century (one half-year course). Salary: $12,300. Appointment effective July 1, 1974 to June 30, 1975 (leave replacement). Closing date for applications: February 28, 1974.

Photographer, Lecturer or Assistant Professor (depending on qualifications). MFA or BFA with equivalent qualifications. To establish and conduct still photography courses within the framework of the Visual Arts program (16 contact hours). Starting salary: $10,000-12,300. Appointment effective July 1st, 1974. Closing date for applications: February 28, 1974.

Send resumes to:
D. deKergommeaux,
Chairman, Department of Fine Art,
The University of Western Ontario,
London, Ontario
N6A 3K7

Salary Analysis of Full-time Teachers in Canadian Universities 1973-74

Analyse de traitements des enseignants a plein temps dans les universités et collèges du Canada

Statistics Canada / Statistique Canada
Ottawa

December 7, 1973.

Mr. Donald C. Savage,
Executive Secretary,
Canadian Association of University Teachers,
66 Lisgar Street,
Ottawa, Ontario.
K2P 0C1

Dear Mr. Savage:

Further to our meeting last week, I am writing to report on the computerized university full-time faculty salary analysis system developed by the educational staff unit of the post-secondary section, education, science and culture division. A number of university and college people made a significant contribution to the design of this system. To these people, we express our sincere appreciation.

The system's output consists of:

1) A title report indicating the characteristics of the staff included in the salary analyses.
2) Four tables showing frequencies and mean and median salaries. In each table, the stub (i.e., row) categories are identical, giving a breakdown by rank and qualification (i.e., highest degree earned). The variation occurs in the column headings. Table 1 categorizes by age of the faculty, Table 2 by years since award of first degree, Table 3 by years since award of highest degree, and Table 4 by years since nomination to present rank.

Although the format of the output tables has been fixed, considerable flexibility does exist in the system. This is accomplished by allowing for the specification of four input variables which determine the faculty to be included in the output salary analysis table(s). These four variables are:

1) Appointment category (medical/dental, non-medical/dental or both).
2) Sex (either or both).
3) Principal subject taught (any one or combination of nine aggregated categories).
4) Institutions included. To ensure confidentiality, data from at least four institutions (for the categories chosen) must be included to enable us to provide the analyses. Should you wish an aggregation of less than four institutions, we would need written approval from each of these institutions.

As an example of the type of analyses which the system

is capable of, enclosed is a photocopy of the Table 1 produced for the aggregate analysis of all institutions reporting this summer. Also enclosed are notes of explanation. Three comments:

1) The data are for 1973-74. You will note that a significant number of institutions are not included in the salary analysis figures. This is due to either of:
   (a) The institutions were not able to report this summer. Hopefully summer reporting (with an update in the fall) will be possible for more institutions in future years.
   (b) The institutions did report this summer but did not have any staff eligible for inclusion in the salary analyses (for reasons outlined in the notes of explanation).
2) The data include all eligible faculty, i.e., there has been no disaggregation by appointment category, sex or principal subject taught.
3) All frequencies in the salary analysis tables have been randomly rounded using the procedure set out in the notes of explanation.

We welcome any requests you may have for further analyses on the 1973-74 data as reported by those institutions submitting this summer. Because of the newness of the system, all we can promise at this stage is that requests will be answered as soon as possible.

It is our goal, in future years, to have analyses requested on the summer data available no later than October. Our success in achieving this goal will, to a great extent, be dependent upon the assistance we receive from our respondents.

Analyses of the 1973-74 salary data now being received or received earlier this fall (from institutions not able to report this summer) will be available as soon as the submissions have been edited.

If you wish any further information, please do not hesitate to contact Louise Desramaux, Wilf Dubé or myself (telephone 994-9788 or 994-5725).

Any comments or suggestions you may have would be most appreciated.

Yours very truly,
Harvey W. Ford,
Chief,
Post-Secondary Education Section,
Education, Science and Culture Division.
Encl.

EDUCATION, SCIENCE AND CULTURE DIVISION
POST-SECONDARY EDUCATION SECTION
UNIVERSITY FACULTY ANALYSIS SYSTEM

Notes of Explanation

These Notes are provided to assist the reader in interpreting the attached material.

Introduction

The University Faculty Salary Analysis System represents an attempt by the Education, Science and Culture Division to produce comparable average salary data, for degree-granting institutions, on a more disaggregated basis than has been the case in the past. The input data for the system is provided by the institutions which report salary and other information for full-time faculty administrative and teaching staff (including those on leave). To increase comparability, the following categories of staff are excluded from the salary analyses:

1) Non-standard salary category. In this group are:
   (a) Staff not paid according to the regular salary scales (e.g. some religious staff, "coopérants").
   (b) Staff on leave other than sabbatical. (Staff on sabbatical leave are included in the salary analyses.)
2) Instructors and ungraded staff. This includes all people below the lecturer rank as well as those for whom no rank has been reported by the institution. The lecturer rank is defined as the next rank below assistant professor.
3) Visiting and "other" staff. Those classified by the institution as "other" under academic administrative duties as well as visiting faculty are included in this category.
4) Non-standard highest degree. Staff which do not have as their highest earned degree a Doctorate, Masters, Bachelors or Professional Degree (including Graduate Diplomas) are excluded from the salary analyses.
5) Terminated staff. For a number of institutions, the starting point for building up the master file for any year is the previous year's file. This can result in staff remaining on file who have left the institution subsequent to the previous year's reporting date. These obviously must be, and are, excluded from all current year analyses (salary or otherwise).
6) Salary not reported.

For some religious institutions, the above exclusions (particularly item 1) result in no staff being eligible for inclusion in the salary analyses.

The system's output, which is attached, is divided into two sections:
Title Report
Salary Analysis Table(s)

Title Report

This two-page report indicates four characteristics of the faculty included in the accompanying salary analysis tables. These four characteristics, which must be specified by the person requesting the salary analyses, are:

1) Appointment category. Two categories are used in the System — medical/dental and non-medical/dental.
2) Sex.
3) Principal subject(s) taught. Nine categories are used, one of which, faculty administration, is not a subject taught but rather includes those people for whom an administrative role was their major responsibility.
4) Institution(s) included.
   An asterisk (*) indicates inclusion. For example, if, for the sex characteristic, an asterisk appears only for the male category (i.e., no asterisk after female) then only males are included in the salary analysis tables. This could indicate either or both of two possibilities:
   1) A request was received to show the analyses for males only.
   2) For the institution(s) selected, there are no female teachers eligible for inclusion in the analyses.

   To see exactly which faculty have been included in any table, one must look at the asterisked characteristics in combination. For example, an asterisk after male does not necessarily mean that all males in the institution(s) have been included but rather only those males who also satisfy other categories marked with an asterisk.

Salary Analysis Tables

All tables are two pages in length and have the same stub (i.e., row) categories, namely a breakdown by rank and qualification (i.e., highest degree earned). Four different column headings are available. Table 1 categorizes by age, Table 2 by years since award of first degree, Table 3 by years since award of highest degree, and Table 4 by years since nomination to present rank.

Each table shows (subject to the rules outlined below) the number of faculty in each category and the mean and median salaries for that group. Tenth and ninetieth percentile salaries are shown for row and column totals.

When reading the salary analysis tables, please remember that the following rules were used in preparing the tabulations:

1) All frequencies have been randomly rounded by the computer to a multiple of 3 using the following procedure:
   (a) Frequencies which are already a multiple of 3 were not adjusted.
   (b) Frequencies one greater than a multiple of 3 were adjusted to the lower multiple of 3 with a probability of two-thirds and to the upper multiple of 3 with a probability of one-third. The probabilities were reversed for frequencies one less than a multiple of 3.

   For example:

FREQUENCY	ACTION
27	Do not adjust as it is a multiple of 3.
28	Adjust to 27 with a probability of 2/3 or to 30 with a probability of 1/3.
29	Adjust to 27 with a probability of 1/3 or to 30 with a probability of 2/3.

   Whenever the rounded frequency was 0 (i.e., an actual frequency of 1 or 2 which was randomly rounded to 0), it was treated the same as an actual 0 and not printed.

   The use of random rounding can create slight anomalies. **Since sub-totals and totals are also randomly rounded, they will not necessarily equal the sum of the randomly rounded component figures.** This will likely be most evident where the frequencies are small. For example, a sub-total may be shown even though no component figures are shown. In this case, the component figure(s) of 1 or 2 will have been randomly rounded to 0 (and thus not printed) while the sub-total will have been rounded to say 3, 6, etc. Conversely, it is also possible to have component frequencies shown but no sub-total appears.

2) Whenever an actual frequency was 3 or less, the associated mean and median salary figures have not been shown.

3) The salaries used in the analyses are actual salaries paid except for the following cases where the use of actual salaries would distort the results:
   (a) Staff on sabbatical leave who are paid less than full salary. These people are included in the analyses at their full rate of pay rather than the less than full amount which has been paid to them.
   (b) Staff for whom the full-time appointment is for less than 12 months. In these cases, the salaries have been adjusted upwards to represent a 12 month equivalent.

4) Mean salaries have been calculated using exact salary figures; median salaries were determined using salaries rounded to the nearest $50. For example, a salary of $15,529 would have remained as is for the mean calculation and would have been rounded to $15,550 for determination of the median.

5) Percentile (10th and 90th) salaries were only calculated for these row and column totals where the rounded frequency was 15 or more. As was the case with medians, percentiles were determined using salaries rounded to the nearest $50.

6) The symbol N/R means not reported. In the salary analysis tables this means the column characteristic was not reported. However, since the salary figures for these teachers were reported, they have been included in the calculation of the means, medians and percentiles shown in the total column.

7) The current year category shown in Tables 2, 3 and 4 is provided for additional information. People shown in this category have also been included in the 0-4 category and are thus in the total figures.

December 1973.

DIVISION DE L'EDUCATION, DES SCIENCES ET DE LA CULTURE
SECTION DE L'ENSEIGNEMENT POSTSECONDAIRE
ANALYSE DE TRAITEMENTS DES ENSEIGNANTS A PLEIN TEMPS
DANS LES UNIVERSITES ET COLLEGES DU CANADA 1973-1974

Notes explicatives

Les notes explicatives suivantes ont pour but d'aider le lecteur à interpréter les documents ci-joints.

Introduction

La Division de l'éducation, des sciences et de la culture se propose en développant ce systéme mécanographié d'extraire une analyse de traitements des enseignants dans les universités et colléges du Canada qui produise des données salariales standardisées et comparables pour toutes les institutions décernant des grades, et celà, à un niveau de désaggrégation encore plus poussé que par le passé. L'intrant de ce systéme provient de la mise-à-jour, par chaque institution décernant des grades, de l'enquête annuelle relative aux traitements et qualifications du personnel de direction et d'exécution à plein temps (y compris les enseignements en congé) dans les universités et colléges du Canada. Afin de permettre une meilleure comparaison d'une institution à l'autre les catégories suivantes du personnel ont été exclues des analyses salariales:

1) les enseignants dans la catégorie de traitements irréguliers
   Ce groupe comprend:
   a) les membres du personnel de direction et d'exécution qui ne sont pas payés selon les échelles de traitement régulières (v.g. quelques membres du personnel religieux, les coopérants militaires);
   b) les membres du personnel en congé autre que le congé sabbatique ,(ces derniers sont inclus dans l'analyse salariale).
2) les instructeurs et membres du personnel non-classés
   Cette catégorie comprend tous les enseignants classés sous la catégorie chargé de cours ainsi que les membres pour qui aucun rang n'a été rapporté par l'institution. Le rang de chargé de cours est défini comme le rang immédiatement sous celui de professeur adjoint.
3) les enseignants visiteurs et autres
   Les enseignants visiteurs et "autres" membres du personnel enseignant. Les enseignants à qui les institutions ont accordé le titre administratif "autre" ainsi que le personnel invité sont inclus dans cette catégorie.
4) les membres du personnel ayant un plus haut grade irrégulier
   On exclut de l'analyse les membres du personnel dont le plus haut grade universitaire n'est pas un doctorat, une maitrise, un baccalauréat, ou un grade professionnel. (Ce dernier groupe contient aussi les diplômes supérieurs).
5) les enseignants qui ont terminé leur emploi
   Pour plusieurs institutions répondantes le point de départ pour la création d'un fichier est la mise-à-jour du fichier de l'année précédente. Ceci peut résulter en l'inclusion sur le fichier de membres du personnel qui ont quitté l'institution à la suite de la date d'échéance de l'enquête précédente. Ceux-ci évidemment doivent être exclus de toute analyse de l'année en cours (salariale ou autre).
6) les membres du personnel dont le traitement n'est pas rapporté.

Dans le cas de certaines institutions à caractére confessionnel les exclusions ci-haut (en particulier la catégorie 1) feront qu'aucun membre du personnel de ces institutions ne sera susceptible d'être inclus dans l'analyse salariale.

L'extrant de ce systéme, voir les pièces jointes, se divise en deux sections:

le rapport de la page titre
les tableaux de l'analyse salariale.

Le rapport de la page titre

Ce rapport de deux pages contient les caractéristiques des membres du personnel inclus dans les tableaux ci-joints de l'analyse salariale. Ces quatre caractéristiques, qui doivent être spécifiées selon le cas dans chaque demande d'analyse salariale, sont:

1) la catégorie de nomination. On se sert de deux catégories dans le systéme: médicine/art dentaire, non-médecine/art dentaire;
2) le sexe;
3) le principal sujet enseigné. Neuf domaines ou familles de sujet sont présentés dont l'un, administration de la faculté, n'est pas un domaine d'études comme tel, mais comprend tous les membres du personnel pour qui les tâches de direction (administration) sont la principale responsabilité;
4) les institutions incluses. L'astérisque (*) indique l'inclusion. Par exemple, si, à côté de la caractéristique indiquant le sexe, figure un seul astérisque pour la catégorie, hommes (donc rien aprés la catégorie, femmes), alors le tableau de l'anaylse n'inclura que les hommes enseignants. Ceci peut signifier deux choses:
   a) que la requête originale ne voulait qu'une sélection d'hommes enseignants, ou
   b) que, dans le cas de cette (ou ces) institution(s), il n'y a pas de femmes membres du personnel qui puissent êtres incluses dans les tableaux de l'analyse.

Pour se faire une idée exacte des membres du personnel inclus dans un tableau quelconque, le lecteur doit regrouper toutes les caractéristiques marquées d'un astérisque. Ainsi l'astérisque marquant la catégorie, hommes, n'indique pas que tous les hommes dans cette (ces) institution(s) ont été inclus mais plutôt que seule les hommes détenant conjointement les autres caractéristiques marquées d'un astérisque figurent au tableau.

Tableaux de l'analyse salariale

Tous les tableaux sont de deux pages. Le talon (i.e. la rangée) demeure identique, soit la répartition des différents rangs universitaires selon le plus haut grade acquis. L'entête varie d'un tableau à l'autre: tableau 1 donne une distribution selon les années d'âge; tableau 2, selon les années depuis l'obtention du premier grade universitaire; tableau 3, selon les années depuis l'obtention du plus haut grade; tableau 4, selon les années depuis la nomination au présent rang universitaire.

Chaque tableau présente, compte tenu des régles indiquées plus loin, le nombre de membres du personnel dans chaque catégorie ainsi que la moyenne et la médiane des traitements du groupe. Les dixième et quatre-vingt dixième centiles paraissent dans la rangée et la colonne des totaux.

Le lecteur de cette analyse salariale doit tenir compte du fait que certaines régles ont prévalu lors de la préparation des spécifications:

1) Tous les nombres (fréquence) ont été arrondis au hasard par ordinateur à un multiple de 3 de la façon suivante:
   a) tout nombre qui était déjà un multiple de 3 est demeuré intact;
   b) tout nombre ayant une valeur d'une unité plus grande qu'un multiple de 3 a été arrondi à un multiple de 3 inférieur le plus prés selon une probabilité de 2 sur 3 et au multiple de 3 supérieur le plus prés selon une probabilité de 1 sur 3. Les probabilités furent renversés lorsqu'il s'agissait de nombre ayant une valeur d'une unité moindre qu'un multiple de 3.

Par exemple:

FREQUENCE	AJUSTEMENT
27	Ne pas arrondir puisque c'est un multiple de 3
28	Arrondir à 27 selon une probabilité de 2/3 et à 30 selon une probabilité de 1/3.
29	Arrondir à 27 selon une probabilité de 1/3 ou à 30 selon une probabilité de 2/3.

Lorsque l'arrondissement de la fréquence donnait 0 (i.e. une fréquence réelle de 1 ou 2 mais arrondie au hasard à 0) la donnée fut traitée de la méme façon qu'une valeur 0 et fut oblitérée.

L'usage de cette technique d'arrondissement au hasard par ordinateur peut créer quelques anomalies. Puisque les sous-totaux et les totaux sont également arrondis au hasard, ils ne correspondront pas nécessairement à la somme des données arrondies au hasard. Ceci sera

d'autant plus évident que les nombres (fréquence) seront petits. Par exemple, on peut retrouver un sous-total sans retrouver les valeurs qui le composent. Dans ce cas les valeurs de 1 et 2 qui le compcsent auront été arrondis au hasard à 0 et donc oblitérées, tandis que le sous-total aura été arrondi à 3, 6 etc . . . Inversement on pourra retrouver les valeurs sans pour autant avoir un sous-total.

2) Lorsque la fréquence réelle était égale à 3 ou à moins que 3, la moyenne et la médiane correspondantes ne furent pas imprimées.
3) Les données salariales de l'analyse sont les données réelles sauf dans les cas où les salaires réels biaiseraient les résultats:
   a) Pour les membres du personnel en congé sabbatique qui reçoivent moins que leur plein traitement, ces personnes furent incluses dans l'analyse selon leur traitement de base annualisé et non selon la portion de leur plein traitement qui leur a été versée.
   b) Pour les membres du personnel dont la nomination à plein temps est pour une période de moins de 12 mois, les traitements ont été augmentés pour correspondre à un équivalent de 12 mois à plein temps.
4) Les moyennes des traitements ont été calculées à partir des données salariales exactes. Les médianes ont été calculées à partir des données salariales arrondies à $50.00 prés. Par exemple, un traitement de $15,529 serait demeuré inchangé pour calculer la moyenne alors qu'il aurait été arrondi à $15,550 pour déterminer la médiane.
5) Les centiles (10éme et 90ème) des traitements furent calculés là où les totaux des rangées et des colonnes donnaient un nombre arrondi de 15 ou plus. Comme dans le cas des médianes, les centiles ont été calculés à partir de traitements arrondis à $50.00 prés.
6) Le signe N/R signifie non déclaré. Dans les tableaux de l'analyse salariale ceci signifie que la modalité dans la colonne demeure non déclarée. Toutefois les traitements de ces membres du personnel furent déclarés et ceux-ci ont été inclus dans le calcul des moyennes, des médianes et des centiles fournis dans la colonne des totaux.
7) La catégorie, année en cours, dans les tableaux 2, 3, et 4 est donnée pour compléter l'information. Les membres du personnel qui figurent dans cette catégorie ont été inclus dans le groupe 0-4 et font partie des données totales.

Décembre 1973.

STATISTICS CANADA — SALARY ANALYSIS OF FULL-TIME TEACHERS IN CANADIAN UNIVERSITIES AND COLLEGES 1973-74 — DECEMBER 5, 1973
STATISTIQUE CANADA — ANALYSE DE TRAITEMENTS DES ENSEIGNANTS A PLEIN TEMPS DANS LES UNIVERSITES ET COLLEGES DU CANADA — 5 DECEMBRE, 1973

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TITLE REPORT
RAPPORT DE LA PAGE TITRE

TEACHERS HAVING THE FOLLOWING CHARACTERISTICS ARE INCLUDED IN THE ATTACHED TABLES:
LES ENSEIGNANTS AYANT LES CARACTERISTIQUES SUIVANTS SONT INCLUS DANS LES TABLEAUX CI-JOINTS:

1. APPOINTMENT CATEGORY --- CATEGORIE DE NOMINATION

MEDICAL/DENTAL	•	MEDECINE/ART DENTAIRE
NON-MEDICAL/DENTAL	•	NON-MEDECINE/ART DENTAIRE

2. SEX --- SEXE

MALE	•	HOMMES
FEMALE	•	FEMMES

3. SUBJECT TAUGHT --- SUJET ENSEIGNE

FACULTY ADMINISTRATION	•	ADMINISTRATION DE LA FACULTE
EDUCATION	•	EDUCATION
FINE AND APPLIED ARTS	•	BEAUX-ARTS ET ARTS APPLIQUES
HUMANITIES AND RELATED	•	HUMANITES ET DISCIPLINES CONNEXES
SOCIAL SCIENCES AND RELATED	•	SCIENCES SOCIALES ET DISCIPLINES CONNEXES
AGRICULTURE AND BIOLOGICAL SCIENCES	•	SCIENCES AGRICOLES ET BIOLOGIQUES
ENGINEERING AND APPLIED SCIENCES	•	GENIE ET SCIENCES APPLIQUEES
HEALTH PROFESSIONS AND OCCUPATIONS	•	PROFESSIONS ET OCCUPATIONS DE LA SANTE
MATHEMATICS AND PHYSICAL SCIENCES	•	MATHEMATIQUES ET SCIENCES PHYSIQUES
SUBJECT NOT REPORTED	•	SUJET NON DECLARE

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4. INSTITUTIONS --- INSTITUTIONS

ATLANTIC PROVINCES --- PROVINCES ATLANTIQUES

ACADIA DIVINITY COLLEGE		COLLEGE SAINT-LOUIS		SAINT MARY'S UNIVERSITY	•
ACADIA UNIVERSITY	•	DALHOUSIE UNIVERSITY	•	ST. FRANCIS XAVIER UNIVERSITY	•
ATLANTIC SCHOOL OF THEOLOGY		MEMORIAL UNIV. OF NEWFOUNDLAND	•	ST. THOMAS UNIVERSITY	
COLLEGE DE BATHURST		MOUNT ALLISON UNIVERSITY	•	UNIVERSITE DE MONCTON	
COLLEGE JESUS-MARIE		MOUNT ST. VINCENT UNIVERSITY	•	UNIVERSITY OF KING'S COLLEGE	•
COLLEGE MAILLET		NOVA SCOTIA COLL. OF ARTS & DES.	•	UNIVERSITY OF NEW BRUNSWICK	
COLLEGE SAINTE ANNE		NOVA SCOTIA TECHNICAL COLLEGE	•	UNIVERSITY OF P.E.I.	

QUEBEC

BISHOP'S UNIVERSITY		MCGILL UNIVERSITY		UNIVERSITE DE MONTREAL	
COLLEGE MILIT. ROYAL DE ST-JEAN		STE GEORGE WILLIAMS UNIVERSITY		UNIVERSITE DE SHERBROOKE	
ECOLE DES HAUTES ETUDES COMMERC.		THE MONTREAL DIOC. THEO COLLEGE		UNIVERSITY DU QUEBEC	
ECOLE POLYTECHNIQUE		THE PRESBYTERIAN COLL. OF MONT.		UNIVERSITE LAVAL	
LOYOLA COLLEGE		THE UNITED THEO. COLL. OF MONT.			

ONTARIO

ALGOMA COLLEGE	•	MCMASTER DIVINITY COLLEGE		UNIVERSITE SAINT-PAUL	•
ATKINSON COLLEGE		MCMASTER UNIVERSITY		UNIVERSITY OF GUELPH	•
BRESCIA COLLEGE	•	NIPISSING COLLEGE		UNIVERSITY OF ST.JEROME'S COLL.	•
BROCK UNIVERSITY	•	ONTARIO BIBLE COLLEGE	•	UNIV. OF ST. MICHAEL'S COLLEGE	•
CARLETON UNIVERSITY	•	ONTARIO INST. FOR STUD. IN EDUC.		UNIVERSITY OF TORONTO	
COLLEGE DE HEARST		QUEEN'S THEOLOGICAL COLLEGE		UNIVERSITY OF TRINITY COLLEGE	•
COLL. DOM. DE PHIL. ET DE THEO.		QUEEN'S UNIVERSITY		UNIVERSITY OF WATERLOO	•
GLENDON COLLEGE		REGIS COLLEGE		UNIVERSITY OF WESTERN ONTARIO	
HURON COLLEGE		ROYAL MILITARY COLLEGE		UNIVERSITY OF WINDSOR	•
KING'S COLLEGE		RYERSON POLYTECHNICAL INSTITUTE		VICTORIA UNIVERSITY	
KNOX COLLEGE	•	ST-AUGUSTINE'S COLLEGE		WATERLOO LUTHERAN UNIVERSITY	•
LAKEHEAD UNIVERSITY	•	TRENT UNIVERSITY	•	WYCLIFFE COLLEGE	•
LAURENTIAN UNIVERSITY		UNIVERSITE D'OTTAWA	•	YORK UNIVERSITY	

WESTERN PROVINCES --- PROVINCES DE L'OUEST

BRANDON UNIVERSITY	•	NEWMAN THEOLOGICAL COLLEGE		UNIVERSITY OF ALBERTA	•
CAMPION COLLEGE		NORTHWEST BAPTIST THEO. COLLEGE		UNIVERSITY OF BRITISH COLUMBIA	•
CANADIAN BIBLE COLLEGE		NOTRE DAME COLLEGE OF CANADA		UNIVERSITY OF CALGARY	
CANADIAN MENNONITE BIBLE COLLEGE		NOTRE DAME UNIV. OF NELSON		UNIVERSITY OF LETHBRIDGE	•
CANADIAN NAZARENE COLLEGE		ROYAL ROADS MILITARY COLLEGE		UNIVERSITY OF MANITOBA	
CANADIAN UNION COLLEGE		SEMINARY OF CHRIST THE KING		UNIVERSITY OF SASKAT.(REGINA)	
COLLEGE DE ST-BONIFACE		SIMON FRASER UNIVERSITY		UNIVERSITY OF SASKAT.(SASKATOON)	
COLLEGE OF EMMANUEL AND ST.CHAD		ST. ANDREW'S COLLEGE (MANITOBA)		UNIVERSITY OF VICTORIA	
LUTHERAN THEOLOGICAL SEMINARY		ST. ANDREW'S COLLEGE (SASKAT.)	•	UNIVERSITY OF WINNIPEG	•
LUTHER COLLEGE		ST. THOMAS MORE COLLEGE	•	VANCOUVER SCHOOL OF THEOLOGY	
MENNONITE BRETHREN COLL. OF ARTS					

SALARY: Cont'd. from p. 41

STATISTICS CANADA — SALARY ANALYSIS OF FULL-TIME TEACHERS IN CANADIAN UNIVERSITIES AND COLLEGES 1973-74 — DECEMBER 5, 1973
STATISTIQUE CANADA — ANALYSE DE TRAITEMENTS DES ENSEIGNANTS A PLEIN TEMPS DANS LES UNIVERSITES ET COLLEGES DU CANADA — 5 DECEMBRE, 1973

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TABLE 1
TABLEAU 1

RANK AND QUALIFICATION / RANG ET QUALIFICATION	AGE GROUP / CLASSE D'AGE														
	< 30			30-34			35-39			40-44			45-49		
	NO. NO.	MEAN MOY.	MEDIAN MEDIANE	NO. NO.	MEAN MOY.	MEDIAN MEDIANE	NO. NO.	MEAN MOY.	MEDIAN MEDIANE	NO. NO.	MEAN MOY.	MEDIAN MEDIANE	NO. NO.	MEAN MOY.	MEDIAN MEDIANE
FULL PROF. - TITULAIRES															
DOCTORATE - DOCTORAT	3			9	23470	23200	210	23878	23500	423	25026	24400	450	26016	25450
MASTERS - MAITRISE				3	22430	21300	21	22478	21900	33	24340	23100	57	25598	25250
BACHELORS - BACCALAUREAT							3						18	24793	23000
PROF. DEG.- GR. PROF.				3			9	24971	23500	21	28149	27500	39	28906	27700
SUB-TOTAL - SOUS-TOTAL				15	23705	22500	240	23765	23300	480	25104	24350	564	26138	25450
ASSOC. PROF. - AGREGES															
DOCTORATE - DOCTORAT	12	16630	16450	432	17491	17400	780	18600	18400	495	19020	18950	249	19663	19400
MASTERS - MAITRISE	12	15673	16575	66	17130	17175	108	17558	17400	126	19095	18850	111	19156	18950
BACHELORS - BACCALAUREAT				6	19179	19200	24	18168	17675	18	20465	19725	21	18517	18350
PROF. DEG.- GR. PROF.	3	17276	16700	12	19477	19300	33	21819	20200	24	21916	21500	27	21588	21375
SUB-TOTAL - SOUS-TOTAL	27	16178	16450	516	17677	17400	948	18590	18300	660	19179	19000	408	19585	19300
ASST. PROF. - ADJOINTS															
DOCTORATE - DOCTORAT	267	13651	13550	876	14704	14675	360	15337	15400	153	15777	15725	60	15916	16025
MASTERS - MAITRISE	150	13073	12975	474	14180	14000	303	15064	14950	171	15528	15450	96	15665	15100
BACHELORS - BACCALAUREAT	42	12943	13000	75	14054	13950	45	14984	14400	27	15299	15300	21	16923	16400
PROF. DEG.- GR. PROF.	9	14651	13750	39	14223	14750	48	20708	18600	30	19665	17400	12	21821	20400
SUB-TOTAL - SOUS-TOTAL	468	13428	13200	1464	14594	14500	756	15541	15250	381	15928	15700	183	16282	15900
LECTURERS - CHARGES COURS															
DOCTORATE - DOCTORAT	21	11661	11850	36	12753	12400	9	13936	12000						
MASTERS - MAITRISE	180	11501	11450	150	11869	11750	57	11946	12000	27	12983	12575	21	11941	12000
BACHELORS - BACCALAUREAT	60	11163	10950	60	12327	11900	18	12518	12125	18	13294	12600	9	12593	12050
PROF. DEG.- GR. PROF.	6	14283	12875	24	16792	13850	12	14360	16550	3	24750	20750	3		
SUB-TOTAL - SOUS-TOTAL	264	11482	11450	270	12510	12000	93	12667	12000	51	13867	12625	36	12572	12000
TOTAL	762	12869	12700	2262	15106	14900	2037	17798	17150	1569	20030	19300	1191	21967	21350
10TH PERCENTILE - CENTILE 10EME		10500			12075			13550			14500			15100	
90TH PERCENTILE - CENTILE 90EME		15225			18200			22650			26400			29650	

STATISTICS CANADA — SALARY ANALYSIS OF FULL-TIME TEACHERS IN CANADIAN UNIVERSITIES AND COLLEGES 1973-74 — DECEMBER 5, 1973
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TABLE 1
TABLEAU 1

RANK AND QUALIFICATION / RANG ET QUALIFICATION	AGE GROUP / CLASSE D'AGE									N/R	TOTAL			PERCENTILE / CENTILE	
	50-54			55-59			60 +								
	NO. NO.	MEAN MOY.	MEDIAN MEDIANE	NO. NO.	MEAN MOY.	MEDIAN MEDIANE	NO. NO.	MEAN MOY.	MEDIAN MEDIANE	NO. NO.	NO. NO.	MEAN MOY.	MEDIAN MEDIANE	10TH 10EME	90TH 90EME
FULL PROF. - TITULAIRES															
DOCTORATE - DOCTORAT	366	26757	26400	216	27198	26925	180	26608	26100	3	1857	25876	25250	21100	31650
MASTERS - MAITRISE	69	25204	24600	48	26265	25200	51	25332	25225		282	25144	24800	21025	30775
BACHELORS - BACCALAUREAT	6	29645	27650	18	24488	23650	15	25456	25600		60	25369	24100	20700	31650
PROF. DEG.- GR. PROF.	34	30947	30350	18	31530	31850	12	31157	31225		138	29675	29300	22700	37550
SUB-TOTAL - SOUS-TOTAL	443	26904	26400	300	27164	26650	258	26567	26050	3	2340	26002	25250	21100	32100
ASSOC. PROF. - AGREGES															
DOCTORATE - DOCTORAT	120	19908	20025	54	19802	19775	27	19148	18650	6	2178	18740	18550	16200	21600
MASTERS - MAITRISE	72	19735	19175	51	19391	18950	42	18515	18600	3	588	18599	18300	15850	21800
BACHELORS - BACCALAUREAT	18	19554	19450	12	20355	20500	12	18576	17750		108	19114	18775	16300	21750
PROF. DEG.- GR. PROF.	15	26308	24400	9	25820	22500	3				123	22233	21000	16975	31275
SUB-TOTAL - SOUS-TOTAL	225	20327	20000	126	20026	19850	84	18921	18400	9	3000	18870	18600	16200	21800
ASST. PROF. - ADJOINTS															
DOCTORATE - DOCTORAT	30	15743	15200	3	16214	15875	3	16275	15900	3	1755	14830	14750	12700	17000
MASTERS - MAITRISE	69	15299	15150	27	15819	15050	9	17476	17250	9	1302	14655	14450	12350	17100
BACHELORS - BACCALAUREAT	12	14423	15400	9	17527	17550	6	15379	16575	3	240	14562	14025	12000	17675
PROF. DEG.- GR. PROF.	9	26490	30000	6	24897	20700	3	18413	17300		156	19999	17550	14000	28975
SUB-TOTAL - SOUS-TOTAL	120	16205	15250	45	17166	15500	24	16831	17000	12	3453	14979	14700	12500	17350
LECTURERS - CHARGES COURS															
DOCTORATE - DOCTORAT											69	12798	12000	10500	15000
MASTERS - MAITRISE	3	11491	11850	3						9	453	11782	11700	10000	13425
BACHELORS - BACCALAUREAT	6	11619	12000				3				174	12076	11750	9825	14350
PROF. DEG.- GR. PROF.							3				48	14863	14600	10950	24475
SUB-TOTAL - SOUS-TOTAL	12	11925	11925	6	12782	12725	3	13131	12550	12	744	12274	11850	10000	14325
TOTAL	837	23372	22925	477	24199	23850	369	24064	23925	30	9537	18698	17400	12650	26700
10TH PERCENTILE - CENTILE 10EME		15300			16750			17200				12650			
90TH PERCENTILE - CENTILE 90EME		31400			32200			31975				26700			

1974
PROPOSED C.A.U.T. GROUP FLIGHT PROGRAMME

MONTREAL/LONDON/MONTREAL

April	28	(Sun)	—	June	28	(Fri)	$253.00
May	5	(Sun)	—	Aug	30	(Fri)	"
May	12	(Sun)	—	Sept.	6	(Fri)	"
May	26	(Sun)	—	July	12	(Fri)	"
May	30	(Thu)	—	Aug.	26	(Mon)	"
June	10	(Mon)	—	Aug.	9	(Fri)	$330.00
June	20	(Thu)	—	Aug.	23	(Fri)	"
June	30	(Sun)	—	Aug.	29	(Thu)	"
July	4	(Thu)	—	Sept.	5	(Thu)	"
July	7	(Sun)	—	Sept.	12	(Thu)	"

VANCOUVER/LONDON/VANCOUVER

May	5	(Sun)	—	Sept.	5	(Thu)	$364.00
May	8	(Wed)	—	July	29	(Mon)	"
May	30	(Thu)	—	Aug.	26	(Mon)	"
June	9	(Sun)	—	Aug.	20	(Tue)	$441.00
June	20	(Thu)	—	Aug.	29	(Thu)	"
July	1	(Mon)	—	Sept.	2	(Mon)	"

EDMONTON/LONDON/EDMONTON

May	9	(Thu)	—	Aug.	16	(Fri)	$324.00
May	30	(Thu)	—	Sept.	6	(Fri)	"
June	20	(Thu)	—	Aug.	23	(Fri)	$401.00
June	30	(Sun)	—	Aug.	30	(Fri)	"
July	4	(Thu)	—	Sept.	13	(Fri)	"

MONTREAL/PARIS/MONTREAL

May	5	(Sun)	—	July	29	(Mon)	$264.00
May	12	(Sun)	—	Aug.	30	(Fri)	"
May	30	(Thu)	—	Sept.	2	(Mon)	"
June	20	(Thu)	—	Aug.	23	(Fri)	$343.00
July	1	(Mon)	—	Aug.	26	(Mon)	"

TORONTO/LONDON/TORONTO

May	5	(Sun)	—	Aug.	30	(Fri)	$273.00
May	12	(Sun)	—	Sept.	6	(Fri)	"
May	30	(Thu)	—	Aug.	26	(Mon)	"
June	30	(Sun)	—	Aug.	29	(Thu)	$350.00
July	4	(Thu)	—	Sept.	5	(Thu)	"

WINNIPEG/LONDON/WINNIPEG

May	6	(Mon)	—	June	28	(Fri)	$300.00
May	27	(Mon)	—	Aug.	23	(Fri)	"
June	10	(Mon)	—	Sept.	6	(Fri)	$377.00
June	25	(Tue)	—	Aug.	28	(Wed)	"
July	8	(Mon)	—	Aug.	30	(Fri)	"

HALIFAX/LONDON/HALIFAX

May	8	(Wed)	—	Aug.	2	(Fri)	$231.00
May	26	(Sun)	—	Aug.	29	(Thu)	"
June	20	(Thu)	—	Aug.	16	(Fri)	$309.00
June	30	(Sun)	—	Aug.	30	(Fri)	"
July	1	(Mon)	—	Sept.	6	(Fri)	"

NOTE:

Group fares quoted are per adult, children pay 50%, infants pay 10% of Montreal fares.

ABC CHARTER FLIGHTS

TORONTO/LONDON/TORONTO

May	7	(Tue)	—	June	21	(Fri)	$239.00
May	22	(Wed)	—	July	26	(Fri)	"
May	28	(Tue)	—	Aug.	2	(Fri)	"
July	2	(Tue)	—	Aug.	28	(Wed)	$279.00
July	3	(Wed)	—	Aug.	29	(Thu)	"

In addition, weekly departures available for 2, 3 and 4 week durations. Fares ex Toronto $229.00 May to June 21st when High Season rate of $269.00 will apply until departures up to August 11th.

GROUP FLIGHTS are governed by the Affinity Rule. Passengers eligible to travel must have been members of C.A.U.T. for at least 6 months prior to flight departure. Family members may travel if accompanied by the C.A.U.T. member. The operation of any group departure depends on 40 or more passengers travelling together. An administration fee of $10 per individual booking and $15 for family booking will be charged. Fares quoted are per adult, children 2-11 years pay 50%, infants pay 10% of the Montreal fares.

ABC CHARTER FLIGHTS do not require any membership, but reservations must be made 60 days or more prior to departure and covered by a 10% nonrefundable deposit. Balance payment is due 50 days prior to departure. Cancellations within 45 days of departure carry a $100.00 airline service per seat except if cancellation is due to medical reasons and cancellation insurance has been taken out at time of booking. Fares quoted are per passenger 2 years of age and over. No administration fee.

IMPORTANT

All dates and rates quoted are subject to change due to the current fuel crisis. Flights may be consolidated, resulting in date changes; fares may be increased depending on fuel costs. Government departure tax proposals of $2.80-$3.80 have not been finalized at this time, but will apply if legislated.
FOR FURTHER INFORMATION and RESERVATION CONTACT:

FINLAY TRAVEL LIMITED
P.O. Box 83, Toronto-Dominion Centre
Toronto M5K 1G8
Tel: (416) 366-4936

C.A.U.T. COMMITTEES

Standing Committees

1. *Academic Freedom and Tenure*
   a. Data Banks and Privacy Subcommittee
2. *Economic Benefits*
   a. Pensions Subcommittee
   b. Insurance Subcommittee
   c. University Manpower Studies Subcommittee
   d. Income Tax Subcommittee
3. *Committee on Relations with Government*
   a. Federal-Provincial Financing Subcommittee
   b. Science Policy Subcommittee
   c. Canadian Book Publishing Policy Subcommittee
   d. Copyright Subcommittee
   e. Patents Subcommittee
4. *Committee on Internal University Affairs*
   a. University Governance Subcommittee
   b. Teaching Effectiveness Subcommittee (formerly Professional Orientation)
   c. Faculty-Student Relations Subcommittee
5. *Publications Committee*

Ad Hoc Committees

Established to attempt to recommend solutions to particular problems

1. *Committee on the Status of Women Academics*
2. *Collective Bargaining Committee*
3. *Committee on Canadianization and the University*
4. *Membership Committee*

TERMS OF REFERENCE

Academic Freedom and Tenure Committee

The Committee on Academic Freedom and Tenure is charged with the responsibility of dealing on behalf of the Association, with appeals made to it in connection with situations where a faculty member feels that his professional rights have been infringed or are threatened with infringement, and may make **recommendations to the Board on policy matters.**

The Committee may deal with grievances from faculty members at institutions with associations affiliated to the Canadian Association of University Teachers, but not normally from individuals or associations not affiliated to CAUT unless an unusually serious threat to academic freedom is involved.

Appeals to the Committee are normally dealt with, in the first instance, by the professional staff of CAUT in consultation with the Chairman of the Committee, who bring the case to the committee unless the documentation is incomplete or the case does not appear to merit consideration. Cases which are not brought before the Committee may be appealed by the Faculty member concerned and such appeals will be heard by a subcommittee of the Academic Freedom and Tenure Committee whose decision as to whether the case should go before the Committee is final.

The basic procedures of the Committee in dealing with cases appealed to it are those laid down in the Policy Statement on Academic Appointments and Tenure and in the Guidelines concerning investigational Procedures. Grievance Procedures, Procedures relating to Censure, Procedures concerning Joint Inquiries involving CAUT and AUCC, Procedures concerning Reductions in Academic Appointments for Budgetary Reasons; and the Policy Statements on Equal Opportunities for Women Faculty Members and on Canadianization and the University, all of which may be found in the **CAUT Handbook**. (Full terms of reference will be available in the 2nd edition of the **CAUT Handbook.**)

Economic Benefits Committee

(a) In cooperation with D.B.S. to devise, collect and analyze information on professorial salaries in Canada.

(b) To report regularly on the economic status of the university teaching profession in relation to other professions and to the general economy.

(c) To survey fringe benefits and, where useful, to present model plans for such benefits as group and disability insurance, denticare, pensions, and sabbatical leave.

(d) To investigate and recommend on ancillary economic matters such as summer supplements, research supplements, summer school salaries, etc.

(e) To maintain liaison with the salary committees of member asociations and provincial organizations.

(f) To advise local faculty associations when so requested.

(g) To collect and disseminate information on salary negotiating procedures.

Committee on Relations with Government

To oversee the role of the Canadian Association of University Teachers in relation to the federal and provincial governments and to report to the Board and Council of the CAUT.

Committee on Internal University Affairs

To oversee the role of the Canadian Association of University Teachers in areas internal to the university such as university governance, teaching effectiveness and faculty-student relations and to report to the Board and Council of the CAUT concerning these activities.

Committee on Publications

To oversee the publishing role of the CAUT, particularly in relation to the **CAUT Bulletin** and the CAUT monograph series;

To recommend as needed to the Board along with the Executive Secretary nominations for the editorship of the **CAUT Bulletin** and the CAUT monograph series;

To be a committee of seven to include the Editor the **CAUT Bulletin** and the CAUT monograph series as voting members.